Saskatchewan
Tourism and
Small Business

BUSINESS RATIOS FOR SMALL AND MEDIUM SIZED COMPANIES ON THE PRAIRIES, 1980

March, 1984

BUSINESS RATIOS FOR SMALL AND MEDIUM SIZED COMPANIES ON THE PRAIRIES, 1980

The tables on the following pages were acquired from Statistics Canada to serve a variety of purposes. Existing businesses in Saskatchewan can use them to compare operations with industry norms in Saskatchewan, the Prairies and in Canada. Prospective investors can use the ratios to verify estimates within their business plans. Those involved in assessing business proposals may be able to check the reliability of proposals against industry norms. Industry analysts may be able to use the tables to explore issues such as the relative profitability or the role of interest expenses in particular lines of business. Consultants and accountants who are involved in various facets of industrial development may find a number of uses for these tables.

The notes at the end of the tables outline the methodology used to develop the tables. Users are cautioned to refer to the notes before using the tables.

Definitions

Ratio	Financial Items
Fixed assets to equity[1]	= ((Land + net depreciable assets + net depletable assets)/ (due to shareholders or affiliates + total equity)) x 100%
Long-term debt to equity[1]	= ((Net long-term debt)/(due to shareholders or affiliates + total equity)) x 100%
Interest to total cost	= (Interest expense/total expenses) x 100%
Cost of sales to sales	= (Cost of sales/product sales) x 100%
Sales to inventory	= Product sales/inventories
Collection period (in days)	= (Accounts receivable/(product sales + service sales)) x 365
Current assets to current liabilities	= Total current assets/total current liabilities
Profits before tax on capital employed	= (Net profit before taxes and non-recurring items/(total liabilities and equity - total current liabilities)) x 100%
Profits before tax on equity[1]	= (Net profit before taxes and non-recurring items/(due to shareholders or affiliates + total equity)) x 100%
Profits before tax on total income	= (Net profit before taxes and non-recurring items/total income)x 100%
Profits before tax on total income excluding investment income	= ((Net profit before taxes and non-recurring items - investment income)/(total income - investment income)) x 100%
Cash earnings to sales	= ((Net profit after taxes + depreciation + depletion and amortization)/(product sales)) x 100%
Profits after tax on capital employed	= (Net profit after taxes/(total liabilities and equity - total current liabilities)) x 100%
Profits after tax on equity[1]	= (Net profits after taxes/(due to shareholders or affiliates + total equity)) x 100%
Profits after tax on total income	= (Net profit after taxes/total income) x 100%

1 For purposes of these ratios, long-term amounts due to shareholders or affiliates have been added to total equity.

INDEX

SIC CODE	SECTOR
AGRICULTURAL AND RELATED SERVICES	
001-021	Agriculture
FORESTRY	
031&039	Forestry
FISHING AND TRAPPING	
041-047	Fishing and Trapping
MINES	
051-052	Gold Mines
058	Iron Mines
053-057&059	Other Metal Mining
061	Coal Mines
064	Petroleum, Gas Wells
071-079	Non-metal Mining
083&087	Quarries
092-099	Mining Services
MANUFACTURING	
(i)Food & Beverage Industries	
101&103	Meat Products
105&107	Dairy Products
111	Fish Products
112	Fruit & Veg Canners
123-125	Grain Mills
128-129	Bakery Products
131-139	Other Food Products
141	Soft Drinks
143	Distilleries
145	Breweries
147	Wineries

SIC CODE	SECTOR
(ii)Tobacco Product Industries	
151&153	Tobacco Products
(iii)Rubber and Plastic Product Industries	
161-169	Rubber Products
(iv)Leather Industries	
172-179	Leather Products
(v)Textile Industries	
183-197	Cotton Woollen Mills
201	Synthetic Textiles
211-219	Other Primary Textiles
221-229	Other Textile Products
(vi)Knitting Mills	
231	Hosiery Mills
239	Other Knitting Mills
(vii)Clothing Industries	
243	Mens Clothing
244	Womens Clothing
246	Fur Goods
248	Foundation Garments
245&247&249	Other Clothing
(viii)Wood Industries	
251	Saw & Planning Mills
252	Veneer & Plywood
254	Sash Door & Other Mlwk
256	Wooden Boxes

SIC CODE	SECTOR
258	Coffins & Caskets
259	Misc Wood Products
(ix)Furniture & Fixture Industries	
261&268	Household Furniture
264	Office Furniture
266	Other Furniture
(x)Paper & Allied Industries	
271	Pulp & Paper Mills
273	Paper Boxes & Bags
272&274	Other Paper Products
(xi)Printing, Publishing & Allied Industries	
286	Commercial Printing
287	Platemaking & Typese
288	Publishing Only
289	Publish. & Printing
(xii)Primary Metal Industries	
291&292	Iron & Steel Mills
294	Iron Foundries
295-298	Smelt & Refining Rol
(xiii)Metal Fabricating	
301	Boiler & Plate
302	Structural Steel
303	Ornamental Iron Work
304	Metal Stamping
305	Wire & Wire Products
306	Hardware Tool & Cutl
307	Heating Equipment
308	Machine Shops
309	Misc. Metal Fabricat.

SIC CODE	SECTOR
(xiv)Machinery Industries (Except Electrical)	
311	Agric. Implements
316	Commercial Refrigera
315&318	Other Machinery
(xv)Transportation Equipment Industries	
321	Aircraft & Parts
323&325	Motor Vehicle & Parts
324	Truck Bodies
326-329	Misc Transport Equip
(xvi)Electrical Products Industries	
331	Small Appliances
332	Major Appliances
334	Radio & TV Receivers
335	Communication Equipm
336	Industrial Electr Eq
337	Battery Manufacturer
338-339	Misc. Electr. Equipm
(xvii)Non-metallic Mineral Products Industries	
341	Cement Manufacturing
347	Concrete Manufactur.
348	Ready-Mix Concrete
351	Clay Products
356	Glass & Glass Produc
343&345&352-355 &357&359	Other Non-metallic Min
(xviii)Petroleum & Coal Products Industries	
365	Petroleum Refineries
369	Other Petroleum & Coal

SIC CODE	SECTOR
(xix)Chemical and Chemical Products Industries	
372	Fertilizers
374	Pharmaceuticals
375	Paint & Varnish
376	Soap & Cleaning Comp
377	Toilet Preparations
378	Industrial Chemicals
371&373&379	Other Chemicals
(xx)Misc. Manufacturing Industries	
381	Scientific & Prof Eq
382	Jewellery & Silverware
383	Broom Brush & Mop
393	Sporting Goods & Toys
384-385&395-399	Other Manufacturing
CONSTRUCTION INDUSTRY	
404	Building Contractors
406	Highway & Bridge
409	Other Construction
421	Special Trade Contra
TRANSPORT, COMMUNICATION, OTH UTILITIES	
(i)Transportation	
501-502	Air Transport
504-505	Water Transport
506	Railways
507	Truck Transport
508-509	Bus Transport
512	Taxicabs
515	Pipelines
516-519	Other Transportation

SIC CODE	SECTOR
(ii)Storage	
524	Grain Elevators
527	Storage & Warehouses
(iii)Communication	
543	Radio & Television
544-548	Telephones & Oth Com
(iv)Electrical Power, Gas & Water Utilities	
572	Electric Power
574	Gas Distribution
576&579	Other Utilities
TRADE	
(i)Wholesale	
602	Livestock
604	Grain
606	Coal & Coke
608	Petroleum Products
611	Paper
613	General Merchandise
614	Food
615	Tobacco
616	Drug & Toilet Prepar
617	Apparel & Dry Goods
618	Furniture & Furnish
619	Motor Vehicle & Part
621	Electrical Machinery
622	Farm Machinery
623	Industrial Machinery
624	Hardware Plum & Heat
625	Metal Products
626	Lumber & Build. Prod

SIC CODE	SECTOR
627	Scrap & Waste Dealer
629	Other Wholesalers
(ii)Retail Trade	
631	Food Stores
642	Department Stores
647	Variety Stores
649	General Merchandise
652	Auto Accessories & P
654	Gasoline Serv. Stat.
656	Motor Vehicle Dealer
658	Motor Vehicle Rep Sh
663	Shoe Stores
665	Mens Clothing Stores
667	Womens Clothing Stor
669	Dry Goods Stores
673	Hardware Stores
676	Furniture Stores
678	Electrical Appliance
681	Drug Stores
691	Book & Stat. Stores
692	Florists Shops
693	Fuel Dealers
694-695	Jewellery Stores
697	Tobacconists
696&699	Other Retail Trade
FINANCE, INSURANCE & REAL ESTATE	
(i)Finance Industries	
714	Trust Companies
715	Mortgage & Loan Comp.
723	Sales Finance
725	Consumer Loans
721&727&729	Other Credit Agenc.
741	Security Dealers
751	Mutual Funds
752&756	Other Investment Co.
763&765-769	Oth. Financial Agenc
(ii)Insurance Agencies and Real Estate Industry	
771-781	Insur., Real Est. Ag
791&793	Real Est. Oper. Dev.
COMMUNITY, BUSINESS AND PERSONAL SERVICE IND.	
(i)Community and Public Services	
801-831	Commun & Public Serv
(ii)Amusement & Recreational Services	
851	Motion Pict. & Theat
853	Bowling Alleys
859	Other Recreational Ser
(iii)Services to Business Management	
862	Advertising
864	Engineer. & Sci Serv
861&866&869	Oth Business Servic
(iv)Personal Services	
874	Laund. Cleaners Pres
875-876	Hotels
877	Funeral Directors
871-873&878-991	Other Services

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980

TOTAL , < 1 M , 001 : 021 AGRICULTURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	1,040	2,042	3,135	6,217	12,861
FIXED ASSETS TO EQUITY............	132.97	111.01	110.26	113.67	119.44
LONG TERM DEBT TO EQUITY............	51.28	32.51	39.69	38.98	45.14
INTEREST EXPENSE TO TOTAL EXPENSES ...	8.09	8.37	7.69	7.97	7.07
COST OF SALES TO SALES............	73.28	64.79	67.28	67.78	73.38
SALES TO INVENTORY..	2.91	2.39	1.83	2.13	2.46
COLLECTION PERIOD...	19.60	23.86	27.80	25.06	24.57
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.05	1.22	1.27	1.22	1.15
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	2.16	7.26	8.24	7.01	4.78
NET PROFIT BEFORE TAXES ON EQUITY...	3.42	10.01	11.94	10.12	7.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.53	12.23	13.06	10.72	5.95
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.19	10.84	11.74	9.37	4.66
CASH EARNINGS TO SALES.............	18.95	29.10	28.43	26.70	19.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.73	8.38	9.37	8.36	6.33
NET PROFIT AFTER TAXES ON EQUITY...	7.47	11.54	13.58	12.07	9.53
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.52	14.11	14.86	12.78	7.88

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 001 : 021 AGRICULTURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	1,084	2,069	3,318	6,471	13,490
FIXED ASSETS TO EQUITY............	137.23	112.80	114.92	117.28	119.04
LONG TERM DEBT TO EQUITY............	53.21	34.06	42.86	41.71	46.21
INTEREST EXPENSE TO TOTAL EXPENSES ...	7.77	8.22	7.23	7.55	6.81
COST OF SALES TO SALES.............	76.67	69.54	76.05	74.68	77.07
SALES TO INVENTORY..	3.42	2.83	2.37	2.61	3.06
COLLECTION PERIOD...	20.06	19.96	22.53	21.52	22.03
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.00	1.20	1.23	1.18	1.15
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	1.25	6.51	6.42	5.70	4.34
NET PROFIT BEFORE TAXES ON EQUITY...	2.01	9.10	9.61	8.45	6.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	1.16	8.82	7.10	6.44	4.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.05	7.51	5.82	5.17	2.72
CASH EARNINGS TO SALES.............	15.66	24.11	18.37	19.20	15.43
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.25	8.14	7.92	7.45	6.17
NET PROFIT AFTER TAXES ON EQUITY...	6.84	11.37	11.85	11.05	9.42
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.93	11.03	8.75	8.42	5.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 031 & 039 FORESTRY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	17	85	136	238	2,705
FIXED ASSETS TO EQUITY............	316.87	176.24	137.12	150.52	151.32
LONG TERM DEBT TO EQUITY............	154.03	71.71	53.58	60.36	58.15
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.56	2.66	2.71	2.69	2.69
COST OF SALES TO SALES.............	91.39	80.20	69.13	72.95	78.21
SALES TO INVENTORY..	9.21	13.13	7.68	8.64	8.36
COLLECTION PERIOD...	19.71	14.10	23.09	20.41	19.61
CURRENT ASSETS TO CURRENT LIABILITIES........	.60	.72	.89	.82	.79
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-10.71	9.04	18.90	15.31	12.55
NET PROFIT BEFORE TAXES ON EQUITY...	-20.36	16.09	29.89	25.33	20.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-4.19	3.10	9.78	7.07	5.66
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-4.53	2.71	9.41	6.70	5.23
CASH EARNINGS TO SALES.............	32.99	53.44	65.87	61.20	58.04
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-7.20	9.65	16.63	13.94	11.89
NET PROFIT AFTER TAXES ON EQUITY...	-19.07	17.18	26.30	23.06	19.45
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-2.82	3.31	8.60	6.44	5.37

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 031 & 039 FORESTRY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	19	87	153	259	3,116
FIXED ASSETS TO EQUITY............	309.67	100.05	154.76	164.62	133.23
LONG TERM DEBT TO EQUITY............	154.20	74.14	66.04	70.71	50.21
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.88	2.70	2.91	2.87	2.65
COST OF SALES TO SALES.............	85.59	80.67	79.00	79.60	83.48
SALES TO INVENTORY..	14.15	14.94	10.94	11.49	8.99
COLLECTION PERIOD...	15.46	12.40	17.87	16.72	16.77
CURRENT ASSETS TO CURRENT LIABILITIES.......	.59	.71	.81	.78	.89
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	1.02	10.10	17.04	15.04	14.24
NET PROFIT BEFORE TAXES ON EQUITY...	2.69	18.24	29.40	26.69	22.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.32	3.03	6.44	5.41	5.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.13	2.62	5.86	4.87	4.27
CASH EARNINGS TO SALES.............	34.23	52.11	42.75	43.46	46.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	2.21	10.89	16.01	14.42	33.33
NET PROFIT AFTER TAXES ON EQUITY...	5.86	19.66	27.63	25.59	52.50
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	.71	3.27	6.05	5.19	11.70

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 041 : 047 FISHING & TRAPPING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	6	3	4	13	1,152
FIXED ASSETS TO EQUITY	125.58	-119.15	108.13	140.97	123.20
LONG TERM DEBT TO EQUITY	73.26	-151.06	37.05	69.27	53.78
INTEREST EXPENSE TO TOTAL EXPENSES	3.29	3.53	6.78	4.14	5.23
COST OF SALES TO SALES	74.88	74.27	-75.43	32.96	72.09
SALES TO INVENTORY	53.75	120.50	15.91	37.12	19.43
COLLECTION PERIOD	3.94	2.35	13.74	7.87	15.71
CURRENT ASSETS TO CURRENT LIABILITIES	.99	.51	1.26	.92	.99
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-7.14	-44.83	84.93	56.94	3.10
NET PROFIT BEFORE TAXES ON EQUITY	-12.79	27.66	117.17	98.38	4.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-3.75	-3.98	68.73	30.78	3.67
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-5.56	-5.59	68.67	30.13	2.05
CASH EARNINGS TO SALES	10.70	13.28	154.86	51.66	18.99
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.95	34.48	59.61	44.62	3.92
NET PROFIT AFTER TAXES ON EQUITY	3.49	-21.28	82.23	77.09	6.24
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.02	3.06	48.23	24.11	4.64

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 041 : 047 FISHING & TRAPPING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	6	3	4	13	1,174
FIXED ASSETS TO EQUITY	125.58	-119.15	108.13	140.97	128.62
LONG TERM DEBT TO EQUITY	73.26	-151.06	37.05	69.27	56.72
INTEREST EXPENSE TO TOTAL EXPENSES	3.29	3.53	6.78	4.14	4.76
COST OF SALES TO SALES	74.88	74.27	-75.43	32.96	76.45
SALES TO INVENTORY	53.75	120.50	15.91	37.12	23.51
COLLECTION PERIOD	3.94	2.35	13.74	7.87	15.66
CURRENT ASSETS TO CURRENT LIABILITIES	.99	.51	1.26	.92	.93
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-7.14	-44.83	84.93	56.94	2.34
NET PROFIT BEFORE TAXES ON EQUITY	-12.79	27.66	117.17	98.38	3.82
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-3.75	-3.98	68.73	30.78	2.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-5.56	-5.59	68.67	30.13	.84
CASH EARNINGS TO SALES	10.70	13.28	154.86	51.66	15.21
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.95	34.48	59.61	44.62	3.48
NET PROFIT AFTER TAXES ON EQUITY	3.49	-21.28	82.23	77.09	5.66
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.02	3.06	48.23	24.11	3.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 051 & 052 GOLD MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			20
FIXED ASSETS TO EQUITY............	-	-			47.04
LONG TERM DEBT TO EQUITY............	-	-			5.45
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			2.78
COST OF SALES TO SALES.............	-	-			76.45
SALES TO INVENTORY..	-	-			1.54
COLLECTION PERIOD...	-	-			101.81
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			4.15
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			.03
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-7.32
CASH EARNINGS TO SALES.............	-	-			11.66
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			-2.36
NET PROFIT AFTER TAXES ON EQUITY...	-	-			-2.52
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			-5.76

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 051 & 052 GOLD MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	4	4	27
FIXED ASSETS TO EQUITY	-	-	102.76	102.76	62.84
LONG TERM DEBT TO EQUITY	-	-	28.85	28.85	12.32
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	7.89	7.89	11.17
COST OF SALES TO SALES	-	-	43.12	43.12	48.10
SALES TO INVENTORY	-	-	9.24	9.24	3.89
COLLECTION PERIOD	-	-	30.46	30.46	21.99
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	.56	.56	1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	1.98	1.98	7.30
NET PROFIT BEFORE TAXES ON EQUITY	-	-	2.65	2.65	8.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	3.41	3.41	11.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-2.39	-2.39	5.64
CASH EARNINGS TO SALES	-	-	15.51	15.51	13.87
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	3.87	3.87	2.31
NET PROFIT AFTER TAXES ON EQUITY	-	-	5.18	5.18	2.72
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	6.67	6.67	3.79

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 058 IRON MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			5
FIXED ASSETS TO EQUITY............	-	-			300.56
LONG TERM DEBT TO EQUITY............	-	-			191.43
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			7.89
COST OF SALES TO SALES.............	-	-			61.03
SALES TO INVENTORY..	-	-			3.37
COLLECTION PERIOD...	-	-			22.58
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.12
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			13.45
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			46.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			25.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			24.23
CASH EARNINGS TO SALES.............	-	-			23.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			7.73
NET PROFIT AFTER TAXES ON EQUITY...	-	-			26.63
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			14.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 058 IRON MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			7
FIXED ASSETS TO EQUITY	-	-			123.26
LONG TERM DEBT TO EQUITY	-	-			43.73
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			7.79
COST OF SALES TO SALES	-	-			148.09
SALES TO INVENTORY	-	-			3.57
COLLECTION PERIOD	-	-			21.23
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			2.01
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			-41.75
NET PROFIT BEFORE TAXES ON EQUITY	-	-			-65.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			-81.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-83.78
CASH EARNINGS TO SALES	-	-			-91.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			-50.24
NET PROFIT AFTER TAXES ON EQUITY	-	-			-78.34
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			-97.86

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 053 : 057 & 059 OTHER METAL MINING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	-	-			13
FIXED ASSETS TO EQUITY............	-	-			209.31
LONG TERM DEBT TO EQUITY............	-	-			119.29
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			2.72
COST OF SALES TO SALES............	-	-			37.95
SALES TO INVENTORY..	-	-			3.34
COLLECTION PERIOD...	-	-			257.30
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			.87
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			-1.33
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			-2.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			-10.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-18.45
CASH EARNINGS TO SALES............	-	-			-20.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			-2.99
NET PROFIT AFTER TAXES ON EQUITY...	-	-			-6.70
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			-23.57

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 053 : 057 & 059 OTHER METAL MINING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	5	5	29
FIXED ASSETS TO EQUITY	-	-	165.56	165.56	72.02
LONG TERM DEBT TO EQUITY	-	-	72.94	72.94	11.36
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	3.00	3.00	1.95
COST OF SALES TO SALES	-	-	89.55	89.55	50.33
SALES TO INVENTORY	-	-	6.09	6.09	5.72
COLLECTION PERIOD	-	-	15.15	15.15	104.91
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	1.47	1.47	1.81
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-1.80	-1.80	9.65
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-5.58	-5.58	13.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-5.97	-5.97	21.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-6.91	-6.91	11.91
CASH EARNINGS TO SALES	-	-	58.54	58.54	37.71
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	2.89	2.89	7.21
NET PROFIT AFTER TAXES ON EQUITY	-	-	8.95	8.95	9.98
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	9.56	9.56	15.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , [illegible]1 COAL MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	6	6	9
FIXED ASSETS TO EQUITY	-	-	7.62	7.62	7.83
LONG TERM DEBT TO EQUITY	-	-	1.19	1.19	2.50
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	2.10	2.10	1.29
COST OF SALES TO SALES	-	-	85.94	85.94	151.97
SALES TO INVENTORY	-	-	69.88	69.88	74.23
COLLECTION PERIOD	-	-	183.05	183.05	130.29
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	4.55	4.55	3.47
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	3.58	3.58	3.83
NET PROFIT BEFORE TAXES ON EQUITY	-	-	3.73	3.73	4.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	21.77	21.77	12.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	2.38	2.38	2.13
CASH EARNINGS TO SALES	-	-	72.39	72.39	46.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	5.14	5.14	5.30
NET PROFIT AFTER TAXES ON EQUITY	-	-	5.36	5.36	5.59
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	31.23	31.23	16.92

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 061 COAL MINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-	9	9	15
FIXED ASSETS TO EQUITY............	-	-	96.42	96.42	92.07
LONG TERM DEBT TO EQUITY............	-	-	21.07	21.07	21.11
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	7.83	7.83	6.41
COST OF SALES TO SALES.............	-	-	72.76	72.76	78.77
SALES TO INVENTORY..	-	-	12.56	12.56	14.82
COLLECTION PERIOD...	-	-	22.63	22.63	39.27
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-	1.00	1.00	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-	7.17	7.17	8.38
NET PROFIT BEFORE TAXES ON EQUITY...	-	-	10.09	10.09	11.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-	9.98	9.98	9.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	6.92	6.92	7.46
CASH EARNINGS TO SALES.............	-	-	20.56	20.56	20.21
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-	7.69	7.69	8.59
NET PROFIT AFTER TAXES ON EQUITY...	-	-	10.82	10.82	12.03
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-	10.70	10.70	10.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 064 PETROLEUM, GAS WELLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	10	20	568	598	705
FIXED ASSETS TO EQUITY	107.01	74.49	72.23	72.62	70.66
LONG TERM DEBT TO EQUITY	21.20	5.39	12.53	12.56	11.69
INTEREST EXPENSE TO TOTAL EXPENSES	6.62	6.27	9.91	9.76	9.18
COST OF SALES TO SALES	60.77	52.99	52.13	52.33	52.42
SALES TO INVENTORY	27.68	49.15	28.99	29.30	23.94
COLLECTION PERIOD	211.71	96.38	267.72	261.76	252.59
CURRENT ASSETS TO CURRENT LIABILITIES	.92	1.58	1.10	1.10	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	.00	4.89	.09	.13	.10
NET PROFIT BEFORE TAXES ON EQUITY	.00	5.40	.11	.15	.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.00	12.28	.72	1.01	.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-7.89	8.39	-9.65	-9.12	-11.07
CASH EARNINGS TO SALES	19.87	33.91	32.53	32.31	33.87
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.16	6.69	1.39	1.43	1.46
NET PROFIT AFTER TAXES ON EQUITY	1.62	7.39	1.65	1.70	1.72
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.79	16.80	11.11	11.16	11.72

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 064 PETROLEUM, GAS WELLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	11	20	771	802	933
FIXED ASSETS TO EQUITY	117.85	74.49	123.90	123.74	117.22
LONG TERM DEBT TO EQUITY	12.81	5.39	33.86	33.68	31.32
INTEREST EXPENSE TO TOTAL EXPENSES	3.69	6.27	12.59	12.54	12.22
COST OF SALES TO SALES	49.39	52.99	46.13	46.17	46.53
SALES TO INVENTORY	74.62	49.15	41.12	41.24	36.05
COLLECTION PERIOD	105.48	96.38	148.28	147.91	143.93
CURRENT ASSETS TO CURRENT LIABILITIES	.80	1.58	.73	.73	.77
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	8.46	4.89	3.47	3.49	3.23
NET PROFIT BEFORE TAXES ON EQUITY	11.17	5.40	5.36	5.39	4.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME	26.94	12.28	12.93	13.00	12.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	24.07	8.39	8.03	8.11	6.97
CASH EARNINGS TO SALES	32.48	33.91	29.58	29.60	29.36
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.58	6.69	3.16	3.18	3.07
NET PROFIT AFTER TAXES ON EQUITY	8.69	7.39	4.88	4.91	4.62
NET PROFIT AFTER TAXES ON TOTAL INCOME	20.95	16.80	11.77	11.83	11.63

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 071 : 079 NON-METAL MINING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-		3		58
FIXED ASSETS TO EQUITY............	-		83.59		95.78
LONG TERM DEBT TO EQUITY............	-		27.10		24.95
INTEREST EXPENSE TO TOTAL EXPENSES ...	-		4.16		4.32
COST OF SALES TO SALES.............	-		99.65		72.31
SALES TO INVENTORY..	-		1.09		4.20
COLLECTION PERIOD...	-		215.28		74.71
CURRENT ASSETS TO CURRENT LIABILITIES.......	-		1.87		1.28
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-		-9.56		1.75
NET PROFIT BEFORE TAXES ON EQUITY...	-		-12.63		2.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-		-35.93		2.14
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-		-37.02		1.11
CASH EARNINGS TO SALES.............	-		-26.54		10.72
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-		-9.25		1.34
NET PROFIT AFTER TAXES ON EQUITY...	-		-12.24		1.72
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-		-34.80		1.64

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 071 : 079 NON-METAL MINING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	4	9	13	84
FIXED ASSETS TO EQUITY	-	80.50	29.88	36.00	50.70
LONG TERM DEBT TO EQUITY	-	4.04	2.78	2.93	6.68
INTEREST EXPENSE TO TOTAL EXPENSES	-	1.82	1.75	1.77	2.33
COST OF SALES TO SALES	-	68.16	71.73	70.61	68.57
SALES TO INVENTORY	-	5.37	7.03	6.41	6.75
COLLECTION PERIOD	-	39.89	42.01	41.35	35.56
CURRENT ASSETS TO CURRENT LIABILITIES	-	1.78	2.50	2.29	1.96
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	27.21	5.09	7.83	10.47
NET PROFIT BEFORE TAXES ON EQUITY	-	29.73	5.42	8.36	11.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	17.51	10.26	12.48	13.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	17.41	6.53	9.96	11.63
CASH EARNINGS TO SALES	-	18.27	17.91	18.03	17.80
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	19.50	4.16	6.06	7.14
NET PROFIT AFTER TAXES ON EQUITY	-	21.31	4.43	6.47	7.99
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	12.55	8.38	9.66	9.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 083 & 087 QUARRIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	24	16	77	117	445
FIXED ASSETS TO EQUITY............	97.90	156.20	167.38	145.90	126.24
LONG TERM DEBT TO EQUITY............	29.12	48.06	52.98	45.50	35.62
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.15	3.68	4.99	4.63	4.46
COST OF SALES TO SALES.............	81.92	75.10	69.03	72.17	71.36
SALES TO INVENTORY..	5.15	13.04	11.43	9.53	7.12
COLLECTION PERIOD...	77.36	28.31	57.02	56.11	62.70
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.07	.88	.80	.86	.94
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-2.43	19.68	16.47	11.94	8.20
NET PROFIT BEFORE TAXES ON EQUITY...	-3.23	30.49	26.85	18.32	11.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.43	7.89	10.71	8.02	6.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-4.63	6.92	9.48	6.68	5.37
CASH EARNINGS TO SALES.............	18.08	26.87	26.13	24.79	19.70
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	.55	17.76	14.41	11.19	7.54
NET PROFIT AFTER TAXES ON EQUITY...	.73	27.53	23.50	17.16	10.79
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	.55	7.12	9.37	7.51	6.14

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 083 & 087 QUARRIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	33	19	101	153	566
FIXED ASSETS TO EQUITY	105.79	210.52	147.50	140.95	126.41
LONG TERM DEBT TO EQUITY	29.18	72.84	45.05	42.79	36.29
INTEREST EXPENSE TO TOTAL EXPENSES	3.85	3.85	4.30	4.13	3.86
COST OF SALES TO SALES	77.03	79.51	75.51	76.41	78.07
SALES TO INVENTORY	9.56	17.17	13.52	12.69	9.37
COLLECTION PERIOD	44.12	33.74	52.52	48.31	52.93
CURRENT ASSETS TO CURRENT LIABILITIES	1.04	.69	.88	.89	.96
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	5.97	15.71	17.17	14.54	8.46
NET PROFIT BEFORE TAXES ON EQUITY	8.30	30.29	27.07	22.56	12.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.82	5.22	9.51	7.38	5.14
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.75	4.19	8.56	6.17	4.06
CASH EARNINGS TO SALES	21.77	18.24	26.65	24.39	15.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	5.37	16.61	15.10	13.03	7.39
NET PROFIT AFTER TAXES ON EQUITY	7.47	32.03	23.81	20.21	10.92
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.54	5.52	8.36	6.61	4.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 092 : 099 MINING SERVICES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	25	89	1,180	1,294	1,938
FIXED ASSETS TO EQUITY	90.46	112.11	104.30	104.07	86.27
LONG TERM DEBT TO EQUITY	11.40	37.86	24.88	24.83	10.17
INTEREST EXPENSE TO TOTAL EXPENSES	2.67	3.09	3.13	3.12	3.52
COST OF SALES TO SALES	84.05	64.30	72.21	71.60	71.28
SALES TO INVENTORY	7.09	14.26	9.56	9.82	11.71
COLLECTION PERIOD	64.14	58.71	91.38	88.32	94.05
CURRENT ASSETS TO CURRENT LIABILITIES	1.31	1.10	1.06	1.06	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.62	26.58	6.99	7.58	.24
NET PROFIT BEFORE TAXES ON EQUITY	4.12	37.29	9.00	9.74	.27
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.78	9.80	5.83	6.14	.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.96	9.29	4.54	4.92	-1.95
CASH EARNINGS TO SALES	410.43	193.52	210.69	210.57	135.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.13	25.81	10.64	10.97	3.51
NET PROFIT AFTER TAXES ON EQUITY	4.70	36.22	13.69	14.11	3.94
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.60	9.52	8.87	8.88	5.98

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 092 : 099 MINING SERVICES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	28	97	1,411	1,536	2,291
FIXED ASSETS TO EQUITY............	93.36	97.89	149.88	147.90	117.98
LONG TERM DEBT TO EQUITY............	14.37	28.27	52.00	50.91	30.53
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.46	2.95	4.33	4.28	3.97
COST OF SALES TO SALES.............	65.06	59.89	66.55	66.42	67.16
SALES TO INVENTORY..	8.75	14.08	6.93	7.00	6.84
COLLECTION PERIOD...	74.87	64.43	85.18	84.55	83.79
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.31	1.30	.91	.91	1.00
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	8.08	32.65	15.13	15.35	10.44
NET PROFIT BEFORE TAXES ON EQUITY...	9.46	43.16	24.97	25.10	14.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.69	14.22	10.17	10.25	8.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.23	13.69	9.37	9.46	7.66
CASH EARNINGS TO SALES.............	188.83	172.16	109.11	110.60	105.55
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.89	26.20	12.75	12.91	9.89
NET PROFIT AFTER TAXES ON EQUITY...	8.07	34.64	21.03	21.11	13.75
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.56	11.41	8.56	8.62	8.34

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 101 & 103 MEAT PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	20	23	63	106	295
FIXED ASSETS TO EQUITY............	121.26	162.37	110.51	116.79	140.46
LONG TERM DEBT TO EQUITY............	44.64	83.16	48.48	51.51	57.85
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.45	1.56	2.06	1.87	2.01
COST OF SALES TO SALES.............	75.45	82.07	76.03	77.16	79.67
SALES TO INVENTORY..	22.57	19.50	8.48	10.64	13.92
COLLECTION PERIOD...	21.42	24.09	55.03	44.04	30.81
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.14	1.03	.92	.94	.92
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	12.61	2.81	7.43	7.40	5.31
NET PROFIT BEFORE TAXES ON EQUITY...	18.64	5.26	11.31	11.49	8.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.35	.82	4.31	3.61	1.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.04	.69	4.21	3.48	1.71
CASH EARNINGS TO SALES.............	6.73	3.41	14.15	10.93	6.22
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.33	5.38	20.17	17.70	10.74
NET PROFIT AFTER TAXES ON EQUITY...	19.71	10.09	30.67	27.47	17.41
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.59	1.56	11.68	8.63	3.82

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 101 & 103 MEAT PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	32	28	76	136	518
FIXED ASSETS TO EQUITY	112.08	113.62	119.65	117.02	119.55
LONG TERM DEBT TO EQUITY	34.22	44.78	49.19	44.83	45.02
INTEREST EXPENSE TO TOTAL EXPENSES	1.17	.95	1.47	1.33	1.11
COST OF SALES TO SALES	86.00	86.30	86.38	86.29	88.12
SALES TO INVENTORY	16.50	19.77	12.27	13.84	18.81
COLLECTION PERIOD	22.10	26.06	29.45	27.28	21.59
CURRENT ASSETS TO CURRENT LIABILITIES	1.12	1.16	1.02	1.06	1.12
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.78	20.57	7.83	11.31	10.50
NET PROFIT BEFORE TAXES ON EQUITY	23.30	30.70	12.61	17.41	16.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.22	3.74	2.03	2.79	1.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.91	3.60	1.74	2.51	1.35
CASH EARNINGS TO SALES	6.07	4.01	4.64	4.86	2.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	16.38	16.18	12.18	13.59	8.72
NET PROFIT AFTER TAXES ON EQUITY	22.76	24.14	19.60	20.92	13.33
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.12	2.94	3.16	3.35	1.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 105 & 107 DAIRY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	10		10		129
FIXED ASSETS TO EQUITY............	69.79		55.49		51.21
LONG TERM DEBT TO EQUITY............	12.97		13.29		16.40
INTEREST EXPENSE TO TOTAL EXPENSES ...	.60		.61		.54
COST OF SALES TO SALES.............	82.57		84.03		86.22
SALES TO INVENTORY..	25.89		11.56		12.85
COLLECTION PERIOD...	17.90		32.14		33.61
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.45		1.80		1.73
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	25.00		7.74		6.30
NET PROFIT BEFORE TAXES ON EQUITY...	28.57		8.96		7.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.88		2.44		2.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.58		2.17		1.49
CASH EARNINGS TO SALES.............	4.77		5.24		3.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	23.99		9.99		5.93
NET PROFIT AFTER TAXES ON EQUITY...	27.42		11.56		6.96
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.73		3.15		1.95

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 105 & 107 DAIRY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	11	4	14	29	282
FIXED ASSETS TO EQUITY............	88.17	76.38	292.71	150.93	103.04
LONG TERM DEBT TO EQUITY............	7.03	21.41	123.51	49.13	29.60
INTEREST EXPENSE TO TOTAL EXPENSES ...	.63	1.32	2.14	1.62	.96
COST OF SALES TO SALES............	88.35	71.58	86.83	84.97	85.86
SALES TO INVENTORY..	24.93	15.12	10.28	12.99	16.53
COLLECTION PERIOD...	23.13	27.35	24.10	24.32	23.72
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.11	1.43	.75	.87	1.07
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	25.10	66.97	6.80	26.09	13.37
NET PROFIT BEFORE TAXES ON EQUITY...	28.29	81.68	15.91	40.38	18.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.27	13.83	.75	3.39	2.46
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.13	13.75	.67	3.30	2.14
CASH EARNINGS TO SALES............	4.59	13.26	3.49	5.25	3.59
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	22.26	54.12	16.94	27.23	9.82
NET PROFIT AFTER TAXES ON EQUITY...	25.09	66.00	39.63	42.14	13.54
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.90	11.18	1.87	3.54	1.80

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 111 FISH PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-			3	180
FIXED ASSETS TO EQUITY............	-			101.67	164.90
LONG TERM DEBT TO EQUITY............	-			35.00	73.75
INTEREST EXPENSE TO TOTAL EXPENSES ...	-			2.18	2.19
COST OF SALES TO SALES.............	-			85.00	85.28
SALES TO INVENTORY..	-			37.00	9.15
COLLECTION PERIOD...	-			8.75	35.62
CURRENT ASSETS TO CURRENT LIABILITIES.......	-			1.52	.94
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-			-9.94	-11.15
NET PROFIT BEFORE TAXES ON EQUITY...	-			-13.33	-21.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-			-1.42	-4.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-			-1.78	-5.25
CASH EARNINGS TO SALES.............	-			5.50	3.38
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-			12.42	-2.38
NET PROFIT AFTER TAXES ON EQUITY...	-			16.67	-4.49
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-			1.77	-.90

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 112 FRUIT & VEG CANNERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			-	3	79
FIXED ASSETS TO EQUITY			-	485.71	106.16
LONG TERM DEBT TO EQUITY			-	245.24	41.27
INTEREST EXPENSE TO TOTAL EXPENSES			-	2.57	3.28
COST OF SALES TO SALES			-	92.32	87.84
SALES TO INVENTORY			-	6.92	5.50
COLLECTION PERIOD			-	29.84	35.07
CURRENT ASSETS TO CURRENT LIABILITIES			-	.81	1.13
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			-	-40.36	-3.27
NET PROFIT BEFORE TAXES ON EQUITY			-	-159.52	-4.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME			-	-6.56	-1.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			-	-6.98	-2.48
CASH EARNINGS TO SALES			-	-3.79	3.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			-	-36.14	3.11
NET PROFIT AFTER TAXES ON EQUITY			-	-142.86	4.51
NET PROFIT AFTER TAXES ON TOTAL INCOME			-	-5.88	1.20

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 111 FISH PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	3			327
FIXED ASSETS TO EQUITY	-	31.22			166.07
LONG TERM DEBT TO EQUITY	-	9.39			94.78
INTEREST EXPENSE TO TOTAL EXPENSES	-	1.01			3.18
COST OF SALES TO SALES	-	87.27			84.69
SALES TO INVENTORY	-	12.57			9.30
COLLECTION PERIOD	-	6.12			29.73
CURRENT ASSETS TO CURRENT LIABILITIES	-	2.44			1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	7.85			-1.47
NET PROFIT BEFORE TAXES ON EQUITY	-	8.56			-3.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	1.34			-.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	1.17			-1.23
CASH EARNINGS TO SALES	-	4.63			2.82
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	14.18			-2.53
NET PROFIT AFTER TAXES ON EQUITY	-	15.47			-5.22
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	2.42			-.81

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 112 FRUIT & VEG CANNERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3		-		152
FIXED ASSETS TO EQUITY	78.93		-		84.24
LONG TERM DEBT TO EQUITY	27.34		-		31.49
INTEREST EXPENSE TO TOTAL EXPENSES	2.52		-		2.88
COST OF SALES TO SALES	83.23		-		83.94
SALES TO INVENTORY	4.84		-		3.59
COLLECTION PERIOD	25.66		-		32.57
CURRENT ASSETS TO CURRENT LIABILITIES	1.32		-		1.23
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.18		-		2.84
NET PROFIT BEFORE TAXES ON EQUITY	12.31		-		3.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.49		-		.82
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.95		-		.50
CASH EARNINGS TO SALES	4.48		-		3.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.58		-		3.54
NET PROFIT AFTER TAXES ON EQUITY	12.84		-		4.89
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.60		-		1.02

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 123 : 125 GRAIN MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	17	10	25	52	181
FIXED ASSETS TO EQUITY............	96.66	153.41	99.09	108.53	110.97
LONG TERM DEBT TO EQUITY............	45.08	54.84	49.34	48.67	56.68
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.01	2.55	1.59	1.93	1.75
COST OF SALES TO SALES.............	81.04	86.71	82.00	82.81	85.05
SALES TO INVENTORY..	5.35	4.60	5.88	5.39	6.68
COLLECTION PERIOD...	73.90	82.50	72.26	75.05	63.15
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.29	.90	1.09	1.08	1.10
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.69	1.67	11.06	11.01	3.94
NET PROFIT BEFORE TAXES ON EQUITY...	23.08	2.63	16.70	16.58	6.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.95	.52	3.24	3.93	1.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.03	-.10	2.54	3.19	.31
CASH EARNINGS TO SALES.............	10.40	3.98	4.90	6.22	2.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.38	2.13	9.21	9.45	2.51
NET PROFIT AFTER TAXES ON EQUITY...	19.68	3.35	13.90	14.22	3.99
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.78	.66	2.70	3.37	.66

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 123 : 125 GRAIN MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	34	19	58	111	411
FIXED ASSETS TO EQUITY	98.41	128.39	148.46	126.17	99.35
LONG TERM DEBT TO EQUITY	38.19	38.95	90.63	62.34	44.89
INTEREST EXPENSE TO TOTAL EXPENSES	2.29	1.67	2.28	2.19	1.89
COST OF SALES TO SALES	85.94	88.19	87.04	86.85	88.10
SALES TO INVENTORY	8.55	6.76	7.45	7.65	9.73
COLLECTION PERIOD	48.52	44.40	49.24	48.27	43.00
CURRENT ASSETS TO CURRENT LIABILITIES	1.21	1.03	1.09	1.11	1.19
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.53	11.73	6.39	11.69	10.77
NET PROFIT BEFORE TAXES ON EQUITY	29.52	17.47	12.75	19.90	16.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.32	2.37	1.42	2.51	1.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.51	1.93	.90	1.91	1.32
CASH EARNINGS TO SALES	5.02	3.87	3.19	3.89	2.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.88	8.58	4.79	8.89	7.66
NET PROFIT AFTER TAXES ON EQUITY	22.83	12.78	9.57	15.13	11.55
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.34	1.73	1.06	1.91	1.36

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 128 : 129 BAKERY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	42	46	118	206	957
FIXED ASSETS TO EQUITY	166.10	104.71	142.97	136.94	117.16
LONG TERM DEBT TO EQUITY	34.35	17.99	46.87	37.22	28.82
INTEREST EXPENSE TO TOTAL EXPENSES	.94	.92	1.22	1.10	1.19
COST OF SALES TO SALES	65.41	55.31	62.22	61.58	62.35
SALES TO INVENTORY	15.71	13.73	14.58	14.64	16.53
COLLECTION PERIOD	22.04	24.92	25.42	24.59	22.09
CURRENT ASSETS TO CURRENT LIABILITIES	.74	1.07	.89	.88	.97
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-3.28	26.55	11.91	12.64	10.07
NET PROFIT BEFORE TAXES ON EQUITY	-4.62	32.67	18.23	18.11	13.45
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-.74	9.15	3.64	3.75	2.82
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.04	8.93	3.49	3.55	2.65
CASH EARNINGS TO SALES	2.09	11.38	6.04	6.21	5.85
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-4.48	22.48	9.15	9.85	8.89
NET PROFIT AFTER TAXES ON EQUITY	-6.31	27.66	14.00	14.11	11.88
NET PROFIT AFTER TAXES ON TOTAL INCOME	-1.02	7.75	2.80	2.92	2.49

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 128 : 129 BAKERY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	45	48	128	221	1,069
FIXED ASSETS TO EQUITY............	139.36	87.17	128.45	119.37	104.66
LONG TERM DEBT TO EQUITY............	32.07	16.52	41.88	33.42	27.42
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.16	1.35	1.46	1.37	1.17
COST OF SALES TO SALES.............	65.75	61.91	64.09	64.03	69.04
SALES TO INVENTORY..	19.12	11.13	16.47	15.48	18.08
COLLECTION PERIOD...	19.69	26.68	25.40	24.38	20.86
CURRENT ASSETS TO CURRENT LIABILITIES.......	.83	1.36	.95	.99	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	6.41	24.44	16.68	16.71	13.50
NET PROFIT BEFORE TAXES ON EQUITY...	8.79	29.42	24.61	23.13	18.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	1.46	8.42	5.04	4.91	3.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.11	8.25	4.71	4.60	3.01
CASH EARNINGS TO SALES.............	4.05	9.89	6.97	6.90	5.25
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.43	20.33	12.95	13.18	10.64
NET PROFIT AFTER TAXES ON EQUITY...	6.07	24.46	19.09	18.25	14.48
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.01	7.01	3.91	3.87	2.56

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 131 : 139 OTHER FOOD PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	13	4	14	31	215
FIXED ASSETS TO EQUITY............	112.52	149.14	90.35	104.35	102.98
LONG TERM DEBT TO EQUITY............	65.02	50.86	42.15	54.73	40.01
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.21	.86	1.08	1.76	1.61
COST OF SALES TO SALES.............	76.40	93.37	74.19	75.97	75.83
SALES TO INVENTORY..	4.00	2.39	4.29	4.04	5.64
COLLECTION PERIOD...	77.08	178.78	84.11	82.05	53.95
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.20	.97	1.22	1.19	1.17
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	6.13	-19.13	8.54	6.17	9.29
NET PROFIT BEFORE TAXES ON EQUITY...	10.45	-30.17	12.39	9.83	13.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.50	-17.77	5.32	3.70	4.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.32	-17.77	4.40	2.64	3.51
CASH EARNINGS TO SALES.............	5.50	-14.80	10.41	6.86	6.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	5.93	-18.58	11.32	7.16	8.32
NET PROFIT AFTER TAXES ON EQUITY...	10.11	-29.31	16.43	11.40	11.98
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.39	-17.26	7.05	4.29	3.59

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 131 : 139 OTHER FOOD PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	17	5	22	44	363
FIXED ASSETS TO EQUITY............	64.02	36.76	248.28	105.93	71.33
LONG TERM DEBT TO EQUITY............	30.36	21.27	183.80	69.55	29.09
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.98	4.28	2.66	2.68	1.73
COST OF SALES TO SALES............	81.57	100.03	83.61	85.06	77.24
SALES TO INVENTORY..	5.15	3.76	4.63	4.65	6.25
COLLECTION PERIOD...	41.10	35.37	35.46	37.38	36.43
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.85	1.95	1.02	1.31	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	12.92	-21.41	5.43	3.05	15.33
NET PROFIT BEFORE TAXES ON EQUITY...	17.62	-20.57	15.82	5.07	20.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.49	-13.00	2.14	1.32	4.56
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.04	-13.00	1.65	.90	3.82
CASH EARNINGS TO SALES............	5.48	-5.10	4.01	3.32	4.81
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	8.54	-12.99	4.37	2.60	10.58
NET PROFIT AFTER TAXES ON EQUITY...	11.65	-12.48	12.73	4.32	14.18
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.63	-7.89	1.72	1.13	3.15

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 141 SOFT DRINKS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	4		5		85
FIXED ASSETS TO EQUITY............	98.64		56.41		99.85
LONG TERM DEBT TO EQUITY............	30.06		13.78		59.24
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.42		2.43		2.59
COST OF SALES TO SALES............	76.80		58.09		64.21
SALES TO INVENTORY..	6.58		3.45		5.24
COLLECTION PERIOD...	33.52		79.07		38.55
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.10		2.13		1.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.17		19.84		2.89
NET PROFIT BEFORE TAXES ON EQUITY...	-.23		22.92		4.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.12		15.27		2.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.79		15.07		-.39
CASH EARNINGS TO SALES............	6.59		15.37		6.26
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-.51		15.62		3.06
NET PROFIT AFTER TAXES ON EQUITY...	-.68		18.05		5.14
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-.36		12.03		2.75

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 141 SOFT DRINKS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	5	9	17	31	209
FIXED ASSETS TO EQUITY............	329.37	120.94	55.43	88.58	93.11
LONG TERM DEBT TO EQUITY............	275.46	79.58	37.38	62.96	52.83
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.44	4.60	2.43	3.32	2.93
COST OF SALES TO SALES............	79.25	58.88	65.71	65.39	67.13
SALES TO INVENTORY..	8.27	5.39	8.15	7.12	8.67
COLLECTION PERIOD...	33.61	55.00	37.53	42.02	31.60
CURRENT ASSETS TO CURRENT LIABILITIES.......	.66	1.17	1.22	1.09	1.18
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-21.57	9.06	5.02	1.48	7.70
NET PROFIT BEFORE TAXES ON EQUITY...	-94.99	17.25	7.59	2.67	12.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-15.33	3.83	2.63	.77	3.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-17.48	3.48	2.42	.31	2.33
CASH EARNINGS TO SALES............	-11.49	8.01	5.72	4.31	5.58
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-21.79	11.28	3.97	1.33	4.94
NET PROFIT AFTER TAXES ON EQUITY...	-95.97	21.48	6.01	2.39	8.09
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-15.49	4.77	2.08	.69	2.09

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 143 DISTILLERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			6
FIXED ASSETS TO EQUITY............	-	-			123.46
LONG TERM DEBT TO EQUITY............	-	-			59.67
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			6.75
COST OF SALES TO SALES.............	-	-			65.43
SALES TO INVENTORY..	-	-			1.44
COLLECTION PERIOD...	-	-			106.55
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			2.43
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			3.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			2.79
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			2.59
CASH EARNINGS TO SALES.............	-	-			4.70
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			2.43
NET PROFIT AFTER TAXES ON EQUITY...	-	-			3.89
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			2.79

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 143 DISTILLERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			17
FIXED ASSETS TO EQUITY	-	-			30.21
LONG TERM DEBT TO EQUITY	-	-			10.93
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			5.70
COST OF SALES TO SALES	-	-			70.42
SALES TO INVENTORY	-	-			2.14
COLLECTION PERIOD	-	-			44.22
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			2.60
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			17.51
NET PROFIT BEFORE TAXES ON EQUITY	-	-			22.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			18.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			11.84
CASH EARNINGS TO SALES	-	-			15.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			10.58
NET PROFIT AFTER TAXES ON EQUITY	-	-			13.52
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			11.13

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 145 BREWERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			
FIXED ASSETS TO EQUITY	-	-			
LONG TERM DEBT TO EQUITY	-	-			
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			
COST OF SALES TO SALES	-	-			
SALES TO INVENTORY	-	-			
COLLECTION PERIOD	-	-			
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			
NET PROFIT BEFORE TAXES ON EQUITY	-	-			
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			
CASH EARNINGS TO SALES	-	-			
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			
NET PROFIT AFTER TAXES ON EQUITY	-	-			
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 145 BREWERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			4
FIXED ASSETS TO EQUITY	-	-			72.39
LONG TERM DEBT TO EQUITY	-	-			63.37
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			4.78
COST OF SALES TO SALES	-	-			44.85
SALES TO INVENTORY	-	-			4.02
COLLECTION PERIOD	-	-			18.87
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			.51
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			-14.00
NET PROFIT BEFORE TAXES ON EQUITY	-	-			-23.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			-13.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-18.94
CASH EARNINGS TO SALES	-	-			-11.64
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			-14.15
NET PROFIT AFTER TAXES ON EQUITY	-	-			-23.24
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			-13.52

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 147 WINERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			9
FIXED ASSETS TO EQUITY............	-	-			98.82
LONG TERM DEBT TO EQUITY............	-	-			27.93
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			11.85
COST OF SALES TO SALES.............	-	-			96.28
SALES TO INVENTORY..	-	-			.38
COLLECTION PERIOD...	-	-			97.38
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.28
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			-16.14
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			-21.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			-54.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-56.42
CASH EARNINGS TO SALES.............	-	-			-31.52
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			-11.37
NET PROFIT AFTER TAXES ON EQUITY...	-	-			-14.90
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			-38.05

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 147 WINERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			26
FIXED ASSETS TO EQUITY	-	-			56.64
LONG TERM DEBT TO EQUITY	-	-			22.93
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			4.97
COST OF SALES TO SALES	-	-			63.88
SALES TO INVENTORY	-	-			1.50
COLLECTION PERIOD	-	-			48.12
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			1.80
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			12.28
NET PROFIT BEFORE TAXES ON EQUITY	-	-			16.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			9.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			8.82
CASH EARNINGS TO SALES	-	-			9.69
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			8.36
NET PROFIT AFTER TAXES ON EQUITY	-	-			11.04
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			6.69

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 151 & 153 TOBACCO PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	. 5
FIXED ASSETS TO EQUITY	-	-	-	-	104.79
LONG TERM DEBT TO EQUITY	-	-	-	-	29.52
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	-	-	3.40
COST OF SALES TO SALES	-	-	-	-	73.12
SALES TO INVENTORY	-	-	-	-	2.30
COLLECTION PERIOD	-	-	-	-	129.32
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.05
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-13.36
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-17.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	-2.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	-2,53
CASH EARNINGS TO SALES	-	-	-	-	-.61
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	-13.36
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	-17.55
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	-2.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 151 & 153 TOBACCO PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	8
FIXED ASSETS TO EQUITY	-	-	-	-	27.65
LONG TERM DEBT TO EQUITY	-	-	-	-	2.16
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	3.63
COST OF SALES TO SALES	-	-	-	-	71.23
SALES TO INVENTORY	-	-	-	-	2.08
COLLECTION PERIOD	-	-	-	-	71.88
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	7.21
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	7.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	4.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	4.96
CASH EARNINGS TO SALES	-	-	-	-	7.65
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	4.52
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	4.64
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	3.11

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 161 : 169 RUBBER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	-	-			38
FIXED ASSETS TO EQUITY...........	-	-			141.90
LONG TERM DEBT TO EQUITY...........	-	-			65.76
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			2.96
COST OF SALES TO SALES............	-	-			70.05
SALES TO INVENTORY..	-	-			4.87
COLLECTION PERIOD...	-	-			97.91
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.17
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			17.16
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			30.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			7.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			7.44
CASH EARNINGS TO SALES.............	-	-			9.27
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			11.49
NET PROFIT AFTER TAXES ON EQUITY...	-	-			20.61
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			5.16

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 161 : 169 RUBBER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-		3	97
FIXED ASSETS TO EQUITY............		-		44.62	66.97
LONG TERM DEBT TO EQUITY............		-		6.54	21.02
INTEREST EXPENSE TO TOTAL EXPENSES ...		-		1.49	2.62
COST OF SALES TO SALES.............		-		63.54	74.61
SALES TO INVENTORY..		-		4.94	5.06
COLLECTION PERIOD...		-		55.87	56.32
CURRENT ASSETS TO CURRENT LIABILITIES.......		-		1.24	1.62
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-		49.64	20.58
NET PROFIT BEFORE TAXES ON EQUITY...		-		53.08	27.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-		7.31	8.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		7.26	7.88
CASH EARNINGS TO SALES.............		-		5.91	8.16
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-		35.25	14.55
NET PROFIT AFTER TAXES ON EQUITY...		-		37.69	19.39
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-		5.19	5.87

SEE FOOTNOTES AT END

PRAIRIÉ RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 172 : 179 LEATHER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	8		11		218
FIXED ASSETS TO EQUITY	34.06		-1713.33		40.85
LONG TERM DEBT TO EQUITY	13.25		-1206.67		21.19
INTEREST EXPENSE TO TOTAL EXPENSES	2.03		2.00		2.41
COST OF SALES TO SALES	75.43		87.26		78.33
SALES TO INVENTORY	3.24		4.21		4.17
COLLECTION PERIOD	55.63		80.64		69.68
CURRENT ASSETS TO CURRENT LIABILITIES	1.47		.88		1.48
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.68		-43.26		6.36
NET PROFIT BEFORE TAXES ON EQUITY	20.39		513.33		7.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.80		-3.90		1.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.64		-3.95		1.30
CASH EARNINGS TO SALES	6.46		5.29		2.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.58		44.94		4.44
NET PROFIT AFTER TAXES ON EQUITY	13.35		-533.33		5.48
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.80		4.05		1.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 172 : 179 LEATHER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	13		14		394
FIXED ASSETS TO EQUITY............	23.41		32.59		35.52
LONG TERM DEBT TO EQUITY............	7.14		15.67		14.26
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.98		2.54		2.53
COST OF SALES TO SALES.............	76.74		78.26		78.84
SALES TO INVENTORY..	4.58		5.70		4.69
COLLECTION PERIOD...	58.12		47.43		68.92
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.89		1.55		1.47
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	27.27		16.14		19.88
NET PROFIT BEFORE TAXES ON EQUITY...	30.68		18.96		23.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.90		3.39		4.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.38		2.58		4.57
CASH EARNINGS TO SALES.............	7.16		4.86		4.27
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	19.94		17.66		12.60
NET PROFIT AFTER TAXES ON EQUITY...	22.43		20.74		14.91
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.78		3.71		3.03

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 183 : 197 COTTON WOOLLEN MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................		-		3	26
FIXED ASSETS TO EQUITY............		-		-31.62	33.08
LONG TERM DEBT TO EQUITY............		-		-13.25	9.33
INTEREST EXPENSE TO TOTAL EXPENSES ...		-		1.59	2.28
COST OF SALES TO SALES.............		-		117.65	68.54
SALES TO INVENTORY..		-		1.86	3.68
COLLECTION PERIOD...		-		153.16	60.41
CURRENT ASSETS TO CURRENT LIABILITIES.......		-		.50	1.57
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-		59.39	3.66
NET PROFIT BEFORE TAXES ON EQUITY...		-		50.00	4.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-		-44.83	1.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		-44.83	.32
CASH EARNINGS TO SALES.............		-		-42.35	1.08
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-		55.84	-.07
NET PROFIT AFTER TAXES ON EQUITY...		-		47.01	-.08
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-		-42.15	-.03

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 183 : 197 COTTON WOOLLEN MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-		4	58
FIXED ASSETS TO EQUITY		-		33.19	48.94
LONG TERM DEBT TO EQUITY		-		43.63	12.31
INTEREST EXPENSE TO TOTAL EXPENSES		-		2.00	2.77
COST OF SALES TO SALES		-		78.54	82.50
SALES TO INVENTORY		-		2.82	3.58
COLLECTION PERIOD		-		58.19	65.05
CURRENT ASSETS TO CURRENT LIABILITIES		-		1.23	1.69
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-		16.48	14.70
NET PROFIT BEFORE TAXES ON EQUITY		-		25.16	17.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-		7.79	6.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		7.67	5.80
CASH EARNINGS TO SALES		-		6.75	6.37
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-		8.48	11.23
NET PROFIT AFTER TAXES ON EQUITY		-		12.94	13.21
NET PROFIT AFTER TAXES ON TOTAL INCOME		-		4.01	4.61

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 201 SYNTHETIC TEXTILES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	-	-	-	-	19
FIXED ASSETS TO EQUITY............	-	-	-	-	78.54
LONG TERM DEBT TO EQUITY............	-	-	-	-	17.18
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	-	-	2.69
COST OF SALES TO SALES............	-	-	-	-	80.03
SALES TO INVENTORY..	-	-	-	-	3.91
COLLECTION PERIOD...	-	-	-	-	84.12
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-	-	-	2.11
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-	-	-	3.61
NET PROFIT BEFORE TAXES ON EQUITY...	-	-	-	-	4.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-	-	-	3.66
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	3.53
CASH EARNINGS TO SALES............	-	-	-	-	5.88
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-	-	-	1.13
NET PROFIT AFTER TAXES ON EQUITY...	-	-	-	-	1.36
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-	-	-	1.15

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOP 1980-CONTINUED

TOTAL , < 20 M , 201 SYNTHETIC TEXTILES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			54
FIXED ASSETS TO EQUITY............	-	-			99.69
LONG TERM DEBT TO EQUITY............	-	-			39.53
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			2.34
COST OF SALES TO SALES............	-	-			79.86
SALES TO INVENTORY..	-	-			5.57
COLLECTION PERIOD...	-	-			59.10
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			10.06
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			15.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			4.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			4.12
CASH EARNINGS TO SALES............	-	-			6.01
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			5.73
NET PROFIT AFTER TAXES ON EQUITY...	-	-			8.99
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			2.42

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 211 : 219 OTH PRIMARY TEXTILES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT				5	121
FIXED ASSETS TO EQUITY				206.25	44.13
LONG TERM DEBT TO EQUITY				9.28	12.98
INTEREST EXPENSE TO TOTAL EXPENSES				10.24	2.41
COST OF SALES TO SALES				63.20	74.89
SALES TO INVENTORY				5.64	5.99
COLLECTION PERIOD				75.29	58.47
CURRENT ASSETS TO CURRENT LIABILITIES				.45	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED				9.59	7.10
NET PROFIT BEFORE TAXES ON EQUITY				10.61	8.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME				5.47	3.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				5.20	2,30
CASH EARNINGS TO SALES				3.47	6.62
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED				3.94	9.07
NET PROFIT AFTER TAXES ON EQUITY				4.36	10.58
NET PROFIT AFTER TAXES ON TOTAL INCOME				2.25	3.91

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 211 : 219 OTH PRIMARY TEXTILES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3			6	204
FIXED ASSETS TO EQUITY	134.79			123.29	55.72
LONG TERM DEBT TO EQUITY	8.24			9.52	19.40
INTEREST EXPENSE TO TOTAL EXPENSES	4.05			3.97	2.39
COST OF SALES TO SALES	82.37			81.13	79.54
SALES TO INVENTORY	6.50			6.54	6.45
COLLECTION PERIOD	47.91			48.11	56.59
CURRENT ASSETS TO CURRENT LIABILITIES	.72			.76	1.30
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-16.02			-9.46	9.50
NET PROFIT BEFORE TAXES ON EQUITY	-19.19			-11.34	12.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-4.96			-3.01	2.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-7.40			-5.20	2.26
CASH EARNINGS TO SALES	-3.31			-1.59	4.64
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-17.39			-11.48	7.58
NET PROFIT AFTER TAXES ON EQUITY	-20.83			-13.77	9.59
NET PROFIT AFTER TAXES ON TOTAL INCOME	-5.38			-3.65	2.39

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 221 : 229 OTH TEXTILE PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	FRAIRIES	CANADA TOTAL
COUNT	29	16	50	95	424
FIXED ASSETS TO EQUITY	87.75	53.62	77.59	78.76	58.93
LONG TERM DEBT TO EQUITY	31.28	10.69	30.91	28.23	22.09
INTEREST EXPENSE TO TOTAL EXPENSES	2.18	1.46	1.74	1.88	2.04
COST OF SALES TO SALES	71.16	57.81	71.56	69.89	69.82
SALES TO INVENTORY	6.05	6.41	6.52	6.33	5.83
COLLECTION PERIOD	55.84	44.49	42.88	47.74	49.76
CURRENT ASSETS TO CURRENT LIABILITIES	1.18	1.24	1.12	1.15	1.36
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.95	83.86	24.86	25.56	21.75
NET PROFIT BEFORE TAXES ON EQUITY	14.47	92.21	33.15	33.10	26.81
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.04	19.85	4.39	5.61	5.81
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.68	19.63	4.13	5.32	5.54
CASH EARNINGS TO SALES	4.76	18.60	5.18	6.52	6.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.58	71.33	20.16	20.99	17.55
NET PROFIT AFTER TAXES ON EQUITY	11.34	78.44	26.88	27.18	21.64
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.38	16.89	3.56	4.61	4.69

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 221 : 229 OTH TEXTILE PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	34	18	53	105	552
FIXED ASSETS TO EQUITY	62.08	73.00	60.21	62.18	44.48
LONG TERM DEBT TO EQUITY	20.11	35.69	25.46	23.52	16.00
INTEREST EXPENSE TO TOTAL EXPENSES	2.16	1.32	2.33	2.17	2.37
COST OF SALES TO SALES	76.90	67.77	72.78	73.89	77.31
SALES TO INVENTORY	4.33	6.17	6.14	5.27	4.29
COLLECTION PERIOD	54.63	31.16	45.92	47.84	58.02
CURRENT ASSETS TO CURRENT LIABILITIES	1.40	1.25	1.28	1.33	1.60
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	14.57	62.25	26.45	23.59	21.63
NET PROFIT BEFORE TAXES ON EQUITY	17.64	84.12	33.94	29.51	25.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.32	12.35	5.15	5.55	6.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.07	12.22	4.82	5.27	6.06
CASH EARNINGS TO SALES	5.59	12.16	5.41	6.17	5.92
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.51	52.81	19.33	18.79	14.72
NET PROFIT AFTER TAXES ON EQUITY	15.14	71.37	24.80	23.51	17.68
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.70	10.47	3.77	4.42	4.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 231 HOSIERY MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	19
FIXED ASSETS TO EQUITY	-	-	-	-	41.77
LONG TERM DEBT TO EQUITY	-	-	-	-	8.04
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	1.50
COST OF SALES TO SALES	-	-	-	-	80.20
SALES TO INVENTORY	-	-	-	-	4.11
COLLECTION PERIOD	-	-	-	-	66.56
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.86
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	5.56
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	6.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	2.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	1.79
CASH EARNINGS TO SALES	-	-	-	-	6.43
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	9.09
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	10.07
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	4.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 231 HOSIERY MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	49
FIXED ASSETS TO EQUITY	-	-	-	-	54.50
LONG TERM DEBT TO EQUITY	-	-	-	-	12.20
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	1.37
COST OF SALES TO SALES	-	-	-	-	80.30
SALES TO INVENTORY	-	-	-	-	4.55
COLLECTION PERIOD	-	-	-	-	54.08
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	17.69
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	21.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	4.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	4.46
CASH EARNINGS TO SALES	-	-	-	-	6.14
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	15.28
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	18.15
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	3.98

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 239 OTHER KNITTING MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			90
FIXED ASSETS TO EQUITY	-	-			54.52
LONG TERM DEBT TO EQUITY	-	-			12.46
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			2.60
COST OF SALES TO SALES	-	-			82.20
SALES TO INVENTORY	-	-			5.19
COLLECTION PERIOD	-	-			62.61
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			1.39
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			8.93
NET PROFIT BEFORE TAXES ON EQUITY	-	-			10.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			2.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			2.42
CASH EARNINGS TO SALES	-	-			4.34
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			6.39
NET PROFIT AFTER TAXES ON EQUITY	-	-			7.41
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			1.80

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 239 OTHER KNITTING MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-		4	204
FIXED ASSETS TO EQUITY............		-		31.11	62.61
LONG TERM DEBT TO EQUITY............		-		7.87	22.04
INTEREST EXPENSE TO TOTAL EXPENSES ...		-		1.42	2.37
COST OF SALES TO SALES.............		-		76.87	79.37
SALES TO INVENTORY..		-		4.03	5.32
COLLECTION PERIOD...		-		56.14	53.38
CURRENT ASSETS TO CURRENT LIABILITIES.......		-		1.96	1.46
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-		24.57	20.33
NET PROFIT BEFORE TAXES ON EQUITY...		-		27.67	26.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-		7.28	5.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		7.11	5.12
CASH EARNINGS TO SALES.............		-		6.07	5.67
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-		15.04	13.96
NET PROFIT AFTER TAXES ON EQUITY...		-		16.94	18.25
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-		4.46	3.77

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 243 MENS CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	33	3	14	50	512
FIXED ASSETS TO EQUITY	17.51	45.56	37.10	20.64	37.51
LONG TERM DEBT TO EQUITY	12.98	19.31	9.25	12.77	14.80
INTEREST EXPENSE TO TOTAL EXPENSES	2.94	2.47	2.94	2.91	2.94
COST OF SALES TO SALES	73.10	82.10	79.11	75.20	78.26
SALES TO INVENTORY	3.24	2.50	4.19	3.37	5.09
COLLECTION PERIOD	93.51	121.90	66.14	88.37	60.17
CURRENT ASSETS TO CURRENT LIABILITIES	2.03	1.21	1.38	1.82	1.47
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	19.79	1.92	8.69	17.93	11.16
NET PROFIT BEFORE TAXES ON EQUITY	22.47	2.32	9.70	20.36	12.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME	13.08	.57	2.02	9.50	2.81
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.52	.28	1.81	8.33	2.51
CASH EARNINGS TO SALES	11.54	1.83	3.44	8.86	4.72
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.26	2.88	9.30	14.17	12.85
NET PROFIT AFTER TAXES ON EQUITY	17.33	3.47	10.39	16.09	14.96
NET PROFIT AFTER TAXES ON TOTAL INCOME	10.09	.85	2.17	7.51	3.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 243 MENS CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	52	4	20	76	814
FIXED ASSETS TO EQUITY	33.23	36.49	27.47	32.18	32.18
LONG TERM DEBT TO EQUITY	23.12	13.91	7.63	19.97	17.32
INTEREST EXPENSE TO TOTAL EXPENSES	4.08	2.40	4.72	4.13	2.73
COST OF SALES TO SALES	78.31	78.29	74.09	77.74	79.21
SALES TO INVENTORY	3.60	3.34	3.15	3.52	5.02
COLLECTION PERIOD	62.94	91.13	69.95	64.42	60.28
CURRENT ASSETS TO CURRENT LIABILITIES	1.42	1.29	1.34	1.41	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.58	23.12	16.62	16.70	17.72
NET PROFIT BEFORE TAXES ON EQUITY	21.01	26.61	18.14	20.56	21.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.56	5.75	6.00	4.78	3.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.14	5.42	5.57	4.36	3.62
CASH EARNINGS TO SALES	3.52	5.76	5.75	3.86	3.66
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.49	19.44	12.23	10.12	12.18
NET PROFIT AFTER TAXES ON EQUITY	12.03	22.38	13.34	12.46	14.65
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.61	4.83	4.41	2.90	2.64

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 244 WOMENS CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	12		6		670
FIXED ASSETS TO EQUITY	26.44		1455.56		35.89
LONG TERM DEBT TO EQUITY	9.36		988.89		15.29
INTEREST EXPENSE TO TOTAL EXPENSES	1.15		1.61		1.29
COST OF SALES TO SALES	72.85		88.52		77.51
SALES TO INVENTORY	2.19		5.45		6.58
COLLECTION PERIOD	167.50		69.53		58.96
CURRENT ASSETS TO CURRENT LIABILITIES	1.44		.92		1.41
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.14		-211.32		11.37
NET PROFIT BEFORE TAXES ON EQUITY	19.06		-2488.89		13.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME	11.29		-11.49		2.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.07		-12.13		2.16
CASH EARNINGS TO SALES	10.19		-8.78		2.90
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.13		-179.25		7.67
NET PROFIT AFTER TAXES ON EQUITY	15.71		-2111.11		8.96
NET PROFIT AFTER TAXES ON TOTAL INCOME	9.31		-9.75		1.70

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 244 WOMENS CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	28		7		1,027
FIXED ASSETS TO EQUITY	35.97		131.32		24.25
LONG TERM DEBT TO EQUITY	17.24		57.69		8.65
INTEREST EXPENSE TO TOTAL EXPENSES	3.04		2.34		1.71
COST OF SALES TO SALES	77.39		83.56		78.11
SALES TO INVENTORY	5.17		4.95		6.69
COLLECTION PERIOD	46.30		65.96		49.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.52		.96		1.55
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	22.97		-67.11		22.98
NET PROFIT BEFORE TAXES ON EQUITY	28.00		-110.99		25.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.61		-5.95		4.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.42		-6.30		3.93
CASH EARNINGS TO SALES	4.28		-3.71		3.71
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	16.30		-58.14		15.39
NET PROFIT AFTER TAXES ON EQUITY	19.87		-96.15		17.20
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.27		-5.16		2.86

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 246 FUR GOODS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	7	-			206
FIXED ASSETS TO EQUITY	12.88	-			12.83
LONG TERM DEBT TO EQUITY	6.19	-			7.19
INTEREST EXPENSE TO TOTAL EXPENSES	2.20	-			3.40
COST OF SALES TO SALES	70.80	-			77.00
SALES TO INVENTORY	3.32	-			3.01
COLLECTION PERIOD	37.20	-			69.62
CURRENT ASSETS TO CURRENT LIABILITIES	2.15	-			1.88
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	23.28	-			16.03
NET PROFIT BEFORE TAXES ON EQUITY	24.92	-			17.34
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.38	-			5.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.66	-			5.02
CASH EARNINGS TO SALES	6.70	-			5.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	17.97	-			12.23
NET PROFIT AFTER TAXES ON EQUITY	19.24	-			13.23
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.70	-			4,40

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 246 FUR GOODS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	8	-			259
FIXED ASSETS TO EQUITY	21.74	-			11.88
LONG TERM DEBT TO EQUITY	7.36	-			6.14
INTEREST EXPENSE TO TOTAL EXPENSES	3.24	-			3.17
COST OF SALES TO SALES	76.74	-			82.07
SALES TO INVENTORY	3.65	-			3.56
COLLECTION PERIOD	61.33	-			82.35
CURRENT ASSETS TO CURRENT LIABILITIES	1.85	-			1.55
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.25	-			14.73
NET PROFIT BEFORE TAXES ON EQUITY	21.85	-			15.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.09	-			3.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.62	-			3.16
CASH EARNINGS TO SALES	5.68	-			3.17
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.82	-			10.47
NET PROFIT AFTER TAXES ON EQUITY	17.08	-			11.21
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.76	-			2.59

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 248 FOUNDATION GARMENTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-	-	-	6
FIXED ASSETS TO EQUITY............	-	-	-	-	19.93
LONG TERM DEBT TO EQUITY............	-	-	-	-	.00
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	-	-	1.36
COST OF SALES TO SALES.............	-	-	-	-	77.33
SALES TO INVENTORY..	-	-	-	-	4.46
COLLECTION PERIOD...	-	-	-	-	51.72
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-	-	-	2.83
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-	-	-	5.12
NET PROFIT BEFORE TAXES ON EQUITY...	-	-	-	-	5.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-	-	-	2.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	1.74
CASH EARNINGS TO SALES.............	-	-	-	-	2.56
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-	-	-	3.07
NET PROFIT AFTER TAXES ON EQUITY...	-	-	-	-	3.09
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-	-	-	1.20

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 248 FOUNDATION GARMENTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	16
FIXED ASSETS TO EQUITY	-	-	-	-	20.68
LONG TERM DEBT TO EQUITY	-	-	-	-	.49
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	2.13
COST OF SALES TO SALES	-	-	-	-	70.31
SALES TO INVENTORY	-	-	-	-	3.33
COLLECTION PERIOD	-	-	-	-	64.84
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	2.53
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	19.24
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	18.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	7.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	7.34
CASH EARNINGS TO SALES	-	-	-	-	8.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	18.37
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	18.14
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	7.05

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 245 & 247 & 249 OTHER CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	9	-	4	13	154
FIXED ASSETS TO EQUITY	-93.37	-	28.28	142.37	34.93
LONG TERM DEBT TO EQUITY	-518.67	-	5.83	497.74	27.39
INTEREST EXPENSE TO TOTAL EXPENSES	.66	-	1.25	.80	1.69
COST OF SALES TO SALES	82.84	-	61.16	76.50	76.67
SALES TO INVENTORY	8.18	-	6.13	7.45	6.48
COLLECTION PERIOD	37.01	-	67.09	45.81	49.52
CURRENT ASSETS TO CURRENT LIABILITIES	2.37	-	2.01	2.24	1.81
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-21.29	-	59.12	6.24	20.34
NET PROFIT BEFORE TAXES ON EQUITY	89.16	-	62.39	37.29	26.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-6.55	-	22.96	2.07	5.35
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-8.52	-	22.55	.64	4.84
CASH EARNINGS TO SALES	-6.61	-	19.47	1.02	6.11
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-25.32	-	46.41	-.76	17.03
NET PROFIT AFTER TAXES ON EQUITY	106.02	-	48.98	-4.52	21.80
NET PROFIT AFTER TAXES ON TOTAL INCOME	-7.79	-	18.03	-.25	4.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 245 & 247 & 249 OTHER CLOTHING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	13	-	5	18	270
FIXED ASSETS TO EQUITY	57.39	-	44.27	54.27	24.28
LONG TERM DEBT TO EQUITY	74.97	-	15.53	60.85	11.79
INTEREST EXPENSE TO TOTAL EXPENSES	3.06	-	2.90	3.03	2.39
COST OF SALES TO SALES	68.57	-	69.10	68.69	76.28
SALES TO INVENTORY	4.61	-	4.61	4.61	4.72
COLLECTION PERIOD	52.04	-	65.42	54.92	51.24
CURRENT ASSETS TO CURRENT LIABILITIES	1.74	-	1.41	1.65	1.59
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.68	-	45.51	22.32	22.65
NET PROFIT BEFORE TAXES ON EQUITY	32.40	-	53.70	37.46	25.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.73	-	10.76	6.82	5.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.30	-	10.58	6.44	4.81
CASH EARNINGS TO SALES	6.19	-	9.06	6.81	4.86
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	13.02	-	33.21	16.39	16.55
NET PROFIT AFTER TAXES ON EQUITY	23.86	-	39.19	27.50	18.81
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.22	-	7.85	5.00	3.69

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 251 SAW & PLANNING MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	10		32		702
FIXED ASSETS TO EQUITY............	143.72		97.32		111.01
LONG TERM DEBT TO EQUITY............	43.23		22.36		32.73
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.96		2.91		3.05
COST OF SALES TO SALES.............	83.44		85.02		77.92
SALES TO INVENTORY..	5.17		3.09		3.78
COLLECTION PERIOD...	31.86		55.26		42.74
CURRENT ASSETS TO CURRENT LIABILITIES.......	.94		1.18		1.10
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-8.62		-5.12		9.78
NET PROFIT BEFORE TAXES ON EQUITY...	-12.89		-6.44		13.57
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.87		-3.46		4.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-3.28		-3.79		4.25
CASH EARNINGS TO SALES.............	1.46		.79		9.07
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-8.41		-4.73		7.96
NET PROFIT AFTER TAXES ON EQUITY...	-12.56		-5.94		11.03
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-2.79		-3.19		3.88

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 251 SAW & PLANNING MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	13	4	51	68	1,047
FIXED ASSETS TO EQUITY	159.10	118.06	141.22	141.19	104.67
LONG TERM DEBT TO EQUITY	64.95	43.63	45.97	46.54	36.83
INTEREST EXPENSE TO TOTAL EXPENSES	2.65	2.87	4.00	3.82	2.89
COST OF SALES TO SALES	87.91	85.97	95.14	93.84	84.89
SALES TO INVENTORY	4.76	5.61	3.94	4.10	4.58
COLLECTION PERIOD	30.78	31.32	33.75	33.32	28.75
CURRENT ASSETS TO CURRENT LIABILITIES	1.00	1.06	1.08	1.07	1.26
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-9.46	8.38	-10.16	-9.63	7.11
NET PROFIT BEFORE TAXES ON EQUITY	-17.42	13.61	-16.24	-15.46	10.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-2.76	1.66	-6.61	-5.64	3.34
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-3.32	1.17	-7.28	-6.28	2.37
CASH EARNINGS TO SALES	1.75	4.58	1.23	1.55	6.86
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-7.41	7.95	-7.86	-7.41	4.91
NET PROFIT AFTER TAXES ON EQUITY	-13.63	12.91	-12.56	-11.90	7.39
NET PROFIT AFTER TAXES ON TOTAL INCOME	-2.16	1.57	-5.12	-4.34	2.30

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 252 VENEER & PLYWOOD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	13
FIXED ASSETS TO EQUITY	-	-	-	-	108.38
LONG TERM DEBT TO EQUITY	-	-	-	-	25.13
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	2.17
COST OF SALES TO SALES	-	-	-	-	89.95
SALES TO INVENTORY	-	-	-	-	3.63
COLLECTION PERIOD	-	-	-	-	69.35
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.10
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-.88
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-1.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	-.27
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	-.27
CASH EARNINGS TO SALES	-	-	-	-	.42
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	-5.27
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	-6.81
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	-1.60

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 252 VENEER & PLYWOOD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	44
FIXED ASSETS TO EQUITY	-	-	-	-	87.63
LONG TERM DEBT TO EQUITY	-	-	-	-	31.53
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	2.25
COST OF SALES TO SALES	-	-	-	-	86.73
SALES TO INVENTORY	-	-	-	-	5.90
COLLECTION PERIOD	-	-	-	-	36.09
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	10.02
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	14.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	4.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	3.54
CASH EARNINGS TO SALES	-	-	-	-	5.54
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	6.79
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	10.05
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	2.80

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 254 SASH DOOR & OTH MLWK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	40	15	76	131	798
FIXED ASSETS TO EQUITY	78.18	65.23	66.51	70.40	82.79
LONG TERM DEBT TO EQUITY	38.46	28.16	46.80	42.98	48.02
INTEREST EXPENSE TO TOTAL EXPENSES	3.16	2.81	2.64	2.84	2.69
COST OF SALES TO SALES	79.80	73.81	80.94	80.12	78.78
SALES TO INVENTORY	5.41	6.11	5.21	5.33	[illegible].95
COLLECTION PERIOD	51.41	52.62	57.08	54.73	58.42
CURRENT ASSETS TO CURRENT LIABILITIES	1.73	1.94	1.40	1.51	1.51
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-.47	13.75	-.42	.21	3.08
NET PROFIT BEFORE TAXES ON EQUITY	-.65	17.82	-.66	.32	4.67
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-.19	5.57	-.22	.10	1.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.37	5.45	-1.38	-.64	.97
CASH EARNINGS TO SALES	2.99	6.57	19.61	12.72	4.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	2.00	11.75	32.22	21.71	6.56
NET PROFIT AFTER TAXES ON EQUITY	2.79	15.23	50.58	32.51	9.96
NET PROFIT AFTER TAXES ON TOTAL INCOME	.82	4.76	16.91	10.34	2.75

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 254 SASH DOOR & OTH MLWK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	49	25	114	188	1,105
FIXED ASSETS TO EQUITY	52.40	79.03	91.66	74.61	74.55
LONG TERM DEBT TO EQUITY	13.79	27.93	53.98	34.75	38.51
INTEREST EXPENSE TO TOTAL EXPENSES	2.13	3.67	2.86	2.77	2.54
COST OF SALES TO SALES	76.97	83.52	78.76	78.94	78.62
SALES TO INVENTORY	5.19	6.74	6.04	5.85	5.34
COLLECTION PERIOD	47.78	36.78	52.54	48.85	49.54
CURRENT ASSETS TO CURRENT LIABILITIES	2.01	1.47	1.33	1.50	1.56
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	11.57	14.14	8.20	10.03	9.94
NET PROFIT BEFORE TAXES ON EQUITY	13.62	18.51	13.49	14.21	14.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.32	3.91	2.64	3.31	3.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.22	3.65	2.16	2.97	2.94
CASH EARNINGS TO SALES	5.34	4.75	7.28	6.35	4.94
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.03	10.43	15.95	12.69	8.21
NET PROFIT AFTER TAXES ON EQUITY	9.46	13.65	26.23	17.98	11.95
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.00	2.89	5.13	4.18	2.87

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 256 WOODEN BOXES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			5	8	88
FIXED ASSETS TO EQUITY			89.39	138.93	131.42
LONG TERM DEBT TO EQUITY			7.58	57.05	66.35
INTEREST EXPENSE TO TOTAL EXPENSES			1.01	1.38	1.86
COST OF SALES TO SALES			76.47	77.98	79.86
SALES TO INVENTORY			13.60	6.54	7.86
COLLECTION PERIOD			42.68	67.66	49.47
CURRENT ASSETS TO CURRENT LIABILITIES			.94	.95	1.05
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			38.67	23.46	14.70
NET PROFIT BEFORE TAXES ON EQUITY			43.94	38.26	24.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME			6.84	6.66	3.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			6.84	6.55	3.26
CASH EARNINGS TO SALES			10.05	8.66	6.45
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			40.00	20.99	14.09
NET PROFIT AFTER TAXES ON EQUITY			45.45	34.23	23.85
NET PROFIT AFTER TAXES ON TOTAL INCOME			7.08	5.96	3.39

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 258 COFFINS & CASKETS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	4		23
FIXED ASSETS TO EQUITY		-	56.71		28.81
LONG TERM DEBT TO EQUITY		-	66.85		19.30
INTEREST EXPENSE TO TOTAL EXPENSES		-	4.19		3.19
COST OF SALES TO SALES		-	80.21		81.47
SALES TO INVENTORY		-	3.32		3.66
COLLECTION PERIOD		-	33.35		60.64
CURRENT ASSETS TO CURRENT LIABILITIES		-	1.99		.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	.66		-.71
NET PROFIT BEFORE TAXES ON EQUITY		-	1.10		-1.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	.20		-.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-.05		-8.13
CASH EARNINGS TO SALES		-	1.15		.00
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	-.49		-2.01
NET PROFIT AFTER TAXES ON EQUITY		-	-.82		-2.99
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	-.15		-1.38

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 256 WOODEN BOXES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3		6		124
FIXED ASSETS TO EQUITY............	133.52		60.49		82.49
LONG TERM DEBT TO EQUITY............	103.91		16.67		34.51
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.97		1.72		2.01
COST OF SALES TO SALES.............	85.81		76.41		82.88
SALES TO INVENTORY..	7.18		7.77		7.42
COLLECTION PERIOD...	51.17		46.57		34.67
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.14		1.83		1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	18.07		26.82		11.51
NET PROFIT BEFORE TAXES ON EQUITY...	37.15		31.79		15.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.04		9.45		2.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.82		9.25		2.52
CASH EARNINGS TO SALES.............	3.77		10.63		6.37
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.81		23.31		17.51
NET PROFIT AFTER TAXES ON EQUITY...	30.45		27.62		24.27
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.49		8.21		4.25

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 258 COFFINS & CASKETS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................		-	4		35
FIXED ASSETS TO EQUITY............		-	56.71		39.73
LONG TERM DEBT TO EQUITY............		-	66.85		19.51
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	4.19		2.49
COST OF SALES TO SALES.............		-	80.21		80.99
SALES TO INVENTORY..		-	3.32		4.82
COLLECTION PERIOD...		-	33.35		53.25
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	1.99		.74
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	.66		7.45
NET PROFIT BEFORE TAXES ON EQUITY...		-	1.10		9.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-	.20		3.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-.05		.92
CASH EARNINGS TO SALES.............		-	1.15		3.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	-.49		5.70
NET PROFIT AFTER TAXES ON EQUITY...		-	-.82		7.63
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-	-.15		2.36

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 259 MISC WOOD PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	15	7	38	60	340
FIXED ASSETS TO EQUITY	151.90	71.26	222.23	160.93	100.72
LONG TERM DEBT TO EQUITY	67.66	35.63	147.10	97.33	50.74
INTEREST EXPENSE TO TOTAL EXPENSES	2.96	2.54	3.80	3.41	3.02
COST OF SALES TO SALES	81.54	71.53	69.66	72.70	74.01
SALES TO INVENTORY	7.43	4.09	6.98	6.39	6.36
COLLECTION PERIOD	29.29	64.94	42.51	42.84	44.39
CURRENT ASSETS TO CURRENT LIABILITIES	1.04	1.53	1.07	1.14	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-25.42	20.54	12.72	9.13	10.43
NET PROFIT BEFORE TAXES ON EQUITY	-44.84	28.74	33.04	18.87	16.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-5.66	11.19	4.87	3.38	4.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-5.88	10.91	4.75	3.21	3.85
CASH EARNINGS TO SALES	-1.50	13.24	9.00	7.20	7.87
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-21.26	18.71	15.12	10.84	11.20
NET PROFIT AFTER TAXES ON EQUITY	-37.50	26.18	39.28	22.39	17.50
NET PROFIT AFTER TAXES ON TOTAL INCOME	-4.74	10.19	5.79	4.01	4.51

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 259 MISC WOOD PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	16	8	44	68	432
FIXED ASSETS TO EQUITY............	47.58	58.80	168.80	114.55	95.05
LONG TERM DEBT TO EQUITY............	15.67	26.11	101.56	63.59	35.04
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.82	2.36	3.44	3.04	3.12
COST OF SALES TO SALES.............	86.09	73.12	74.54	76.33	79.88
SALES TO INVENTORY..	4.53	5.21	7.59	6.53	5.74
COLLECTION PERIOD...	36.53	50.38	39.83	40.44	38.66
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.06	1.78	1.00	1.21	1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-5.93	26.70	4.73	5.79	9.31
NET PROFIT BEFORE TAXES ON EQUITY...	-7.11	34.54	10.06	9.91	13.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.32	12.26	1.55	2.04	4.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-5.16	11.83	1.35	1.38	4.37
CASH EARNINGS TO SALES.............	2.11	13.92	5.04	5.51	8.10
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-5.83	23.69	5.61	5.96	8.16
NET PROFIT AFTER TAXES ON EQUITY...	-6.99	30.65	11.92	10.21	11.76
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-2.28	10.88	1.84	2.10	4.13

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 19?0-CONTINUED

TOTAL , < 1 M , 261 & 268 HOUSEHOLD FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	60	26	174	260	1,383
FIXED ASSETS TO EQUITY	90.46	147.95	137.88	123.47	94.96
LONG TERM DEBT TO EQUITY	51.36	81.43	75.11	68.03	51.63
INTEREST EXPENSE TO TOTAL EXPENSES	1.81	2.00	1.77	1.81	1.78
COST OF SALES TO SALES	78.55	78.07	74.41	75.96	76.39
SALES TO INVENTORY	4.36	5.99	5.39	5.15	5.25
COLLECTION PERIOD	58.83	47.43	45.15	48.91	46.70
CURRENT ASSETS TO CURRENT LIABILITIES	1.22	1.07	1.08	1.12	1.25
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	.34	7.28	18.11	11.63	7.98
NET PROFIT BEFORE TAXES ON EQUITY	.53	13.45	32.50	19.99	12.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.09	1.46	3.96	2.65	2.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.02	1.37	3.90	2.57	1.89
CASH EARNINGS TO SALES	1.20	2.95	4.70	3.57	3.15
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-1.72	5.46	12.18	7.32	4.93
NET PROFIT AFTER TAXES ON EQUITY	-2.66	10.09	21.86	12.58	7.61
NET PROFIT AFTER TAXES ON TOTAL INCOME	-.46	1.10	2.67	1.67	1.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 261 & 268 HOUSEHOLD FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	70	26	190	286	1,675
FIXED ASSETS TO EQUITY............	73.23	147.95	106.53	92.11	64.11
LONG TERM DEBT TO EQUITY............	40.91	81.43	62.54	52.92	35.27
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.86	2.00	2.41	2.56	2.52
COST OF SALES TO SALES.............	76.88	78.07	75.75	76.29	77.78
SALES TO INVENTORY..	5.33	5.99	5.08	5.22	5.06
COLLECTION PERIOD...	55.27	47.43	53.74	54.04	56.47
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.41	1.07	1.16	1.24	1.48
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.80	7.28	24.80	20.22	10.27
NET PROFIT BEFORE TAXES ON EQUITY...	22.91	13.45	42.10	32.06	14.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.21	1.46	5.34	4.74	2.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.05	1.37	5.11	4.54	2.67
CASH EARNINGS TO SALES.............	4.14	2.95	5.67	4.96	3.54
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.92	5.46	18.36	14.21	6.85
NET PROFIT AFTER TAXES ON EQUITY...	14.38	10.09	31.17	22.52	9.52
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.65	1.10	3.95	3.33	1.90

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 264 OFFICE FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	4		48
FIXED ASSETS TO EQUITY		-	58.71		52.24
LONG TERM DEBT TO EQUITY		-	23.06		9.41
INTEREST EXPENSE TO TOTAL EXPENSES		-	2.25		2.14
COST OF SALES TO SALES		-	59.61		73.27
SALES TO INVENTORY		-	9.13		5.26
COLLECTION PERIOD		-	77.82		85.47
CURRENT ASSETS TO CURRENT LIABILITIES		-	2.10		1.60
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	28.57		13.56
NET PROFIT BEFORE TAXES ON EQUITY		-	35.92		15.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	9.71		4.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	9.71		4.73
CASH EARNINGS TO SALES		-	11.24		5.28
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	23.88		10.79
NET PROFIT AFTER TAXES ON EQUITY		-	30.03		11.96
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	8.12		3.78

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 264 OFFICE FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	7		72
FIXED ASSETS TO EQUITY		-	178.91		71.12
LONG TERM DEBT TO EQUITY		-	143.41		41.76
INTEREST EXPENSE TO TOTAL EXPENSES		-	2.91		2.24
COST OF SALES TO SALES		-	55.31		73.68
SALES TO INVENTORY		-	7.33		5.99
COLLECTION PERIOD		-	76.66		56.98
CURRENT ASSETS TO CURRENT LIABILITIES		-	1.36		1.46
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	15.78		16.34
NET PROFIT BEFORE TAXES ON EQUITY		-	40.86		24.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	5.12		5.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	5.12		5.10
CASH EARNINGS TO SALES		-	5.13		5.13
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	10.51		10.45
NET PROFIT AFTER TAXES ON EQUITY		-	27.22		15.35
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	3.41		3.52

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 266 OTHER FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	13	3	15	31	250
FIXED ASSETS TO EQUITY	47.92	148.15	39.69	44.12	64.95
LONG TERM DEBT TO EQUITY	19.72	114.81	14.33	17.54	33.96
INTEREST EXPENSE TO TOTAL EXPENSES	1.28	1.57	1.66	1.50	1.90
COST OF SALES TO SALES	70.41	75.44	72.89	72.04	76.69
SALES TO INVENTORY	5.50	9.70	4.82	5.23	5.40
COLLECTION PERIOD	62.53	33.47	82.04	71.53	58.88
CURRENT ASSETS TO CURRENT LIABILITIES	1.92	1.23	1.86	1.86	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	21.32	23.88	29.52	26.01	9.16
NET PROFIT BEFORE TAXES ON EQUITY	26.60	59.26	34.63	31.65	12.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.49	3.47	11.81	10.02	2.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.38	3.47	11.38	9.74	2.42
CASH EARNINGS TO SALES	9.13	5.04	11.19	10.02	3.99
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	18.37	20.90	24.05	21.63	7.19
NET PROFIT AFTER TAXES ON EQUITY	22.92	51.85	28.21	26.32	10.11
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.32	3.04	9.62	8.34 *	2.18

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 266 OTHER FURNITURE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	20	3	22	45	367
FIXED ASSETS TO EQUITY	77.56	148.15	-104.35	-3363.58	46.14
LONG TERM DEBT TO EQUITY	27.19	114.81	-52.39	-1487.65	16.74
INTEREST EXPENSE TO TOTAL EXPENSES	1.35	1.57	1.74	1.61	1.90
COST OF SALES TO SALES	76.13	75.44	80.72	79.10	76.45
SALES TO INVENTORY	6.87	9.70	6.53	6.66	5.65
COLLECTION PERIOD	54.41	33.47	59.69	57.81	61.63
CURRENT ASSETS TO CURRENT LIABILITIES	1.20	1.23	.75	.86	1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	31.11	23.88	18.17	33.93	18.46
NET PROFIT BEFORE TAXES ON EQUITY	41.15	59.26	4.29	-656.79	22.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.78	3.47	-.34	1.79	5.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.73	3.47	-.71	1.54	4.45
CASH EARNINGS TO SALES	6.05	5.04	.45	2.41	4.88
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	25.49	20.90	48.68	20.06	12.55
NET PROFIT AFTER TAXES ON EQUITY	33.72	51.85	11.49	-388.27	15.35
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.74	3.04	-.91	1.06	3.44

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 271 PULP & PAPER MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-			25
FIXED ASSETS TO EQUITY		-			-12026.32
LONG TERM DEBT TO EQUITY		-			-7242.11
INTEREST EXPENSE TO TOTAL EXPENSES		-			3.63
COST OF SALES TO SALES		-			80.16
SALES TO INVENTORY		-			5.08
COLLECTION PERIOD		-			58.33
CURRENT ASSETS TO CURRENT LIABILITIES		-			.78
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-			-36.49
NET PROFIT BEFORE TAXES ON EQUITY		-			2921.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-			-7.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			-7.27
CASH EARNINGS TO SALES		-			-2.21
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-			-38.00
NET PROFIT AFTER TAXES ON EQUITY		-			3042.11
NET PROFIT AFTER TAXES ON TOTAL INCOME		-			-7.37

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 271 PULP & PAPER MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3	-	3	6	54
FIXED ASSETS TO EQUITY	70.85	-	64.33	66.60	59.14
LONG TERM DEBT TO EQUITY	11.69	-	27.83	22.20	57.85
INTEREST EXPENSE TO TOTAL EXPENSES	.17	-	.78	.59	5.66
COST OF SALES TO SALES	74.69	-	74.57	74.61	78.48
SALES TO INVENTORY	5.23	-	6.38	5.93	8.18
COLLECTION PERIOD	29.69	-	67.21	54.29	42.08
CURRENT ASSETS TO CURRENT LIABILITIES	1.31	-	1.22	1.25	1.22
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	47.93	-	9.59	21.53	13.73
NET PROFIT BEFORE TAXES ON EQUITY	55.35	-	13.12	27.85	22.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME	14.00	-	3.21	6.89	10.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	13.01	-	3.05	6.43	2.23
CASH EARNINGS TO SALES	14.02	-	1.41	5.75	12.28
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	38.54	-	-2.70	10.14	11.66
NET PROFIT AFTER TAXES ON EQUITY	44.51	-	-3.70	13.11	18.92
NET PROFIT AFTER TAXES ON TOTAL INCOME	11.26	-	-.90	3.25	8.64

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 273 PAPER BOXES & BAGS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	5	-	5	10	111
FIXED ASSETS TO EQUITY	69.14	-	79.88	74.62	93.75
LONG TERM DEBT TO EQUITY	53.40	-	38.46	45.77	61.55
INTEREST EXPENSE TO TOTAL EXPENSES	2.16	-	1.16	1.58	1.85
COST OF SALES TO SALES	72.13	-	67.42	69.31	77.89
SALES TO INVENTORY	5.93	-	11.24	8.26	6.64
COLLECTION PERIOD	58.19	-	46.98	51.48	73.22
CURRENT ASSETS TO CURRENT LIABILITIES	1.88	-	1.51	1.67	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.23	-	59.83	37.83	9.25
NET PROFIT BEFORE TAXES ON EQUITY	26.85	-	83.73	55.89	15.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.72	-	12.49	9.78	2.94
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.66	-	12.49	9.75	2.88
CASH EARNINGS TO SALES	10.01	-	13.86	12.31	4.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	17.23	-	56.66	36.30	6.95
NET PROFIT AFTER TAXES ON EQUITY	26.85	-	79.29	53.63	11.55
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.72	-	11.83	9.38	2.21

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 273 PAPER BOXES & BAGS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	8	-	8	16	254
FIXED ASSETS TO EQUITY............	831.97	-	143.34	451.21	80.88
LONG TERM DEBT TO EQUITY............	562.26	-	78.91	295.00	34.17
INTEREST EXPENSE TO TOTAL EXPENSES ...	9.35	-	1.94	7.20	2.04
COST OF SALES TO SALES.............	75.57	-	76.71	75.92	79.81
SALES TO INVENTORY..	5.21	-	8.01	5.83	7.08
COLLECTION PERIOD...	60.54	-	52.02	57.95	56.31
CURRENT ASSETS TO CURRENT LIABILITIES.......	.87	-	1.20	.94	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-3.15	-	24.88	3.87	19.16
NET PROFIT BEFORE TAXES ON EQUITY...	-22.96	-	48.98	16.82	27.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.97	-	5.80	1.10	6.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.98	-	5.75	1.08	4.55
CASH EARNINGS TO SALES.............	3.32	-	7.47	4.58	7.18
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-3.25	-	21.87	3.04	15.08
NET PROFIT AFTER TAXES ON EQUITY...	-23.68	-	43.05	13.22	21.98
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-1.00	-	5.10	.86	4.83

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 272 & 274 OTHER PAPER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3		4		93
FIXED ASSETS TO EQUITY............	-197.62		245.63		114.38
LONG TERM DEBT TO EQUITY............	-100.00		97.09		48.17
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.62		2.14		2.22
COST OF SALES TO SALES.............	65.84		56.51		68.67
SALES TO INVENTORY..	13.70		7.95		7.39
COLLECTION PERIOD...	54.48		55.19		73.41
CURRENT ASSETS TO CURRENT LIABILITIES.......	.68		.92		1.15
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-650.00		61.29		15.06
NET PROFIT BEFORE TAXES ON EQUITY...	30.95		129.13		23.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.16		7.32		4.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-2.16		7.22		4.05
CASH EARNINGS TO SALES.............	1.66		8.28		6.62
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-300.00		52.53		14.13
NET PROFIT AFTER TAXES ON EQUITY...	14.29		110.68		22.28
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-1.00		6.27		3.94

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 272 & 274 OTHER PAPER PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	5		5		181
FIXED ASSETS TO EQUITY............	72.72		114.92		60.33
LONG TERM DEBT TO EQUITY............	7.85		46.60		20.88
INTEREST EXPENSE TO TOTAL EXPENSES ...	.35		2.13		1.75
COST OF SALES TO SALES............	57.02		62.36		73.21
SALES TO INVENTORY..	17.02		10.65		6.96
COLLECTION PERIOD...	42.71		40.78		55.36
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.21		1.11		1.69
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	21.54		93.14		22.64
NET PROFIT BEFORE TAXES ON EQUITY...	23.47		142.15		29.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.23		12.65		8.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.48		12.47		7.75
CASH EARNINGS TO SALES.............	5.73		12.56		7.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	17.47		77.19		15.05
NET PROFIT AFTER TAXES ON EQUITY...	19.03		117.80		19.57
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.24		10.48		5.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 286 COMMERCIAL PRINTING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	102	61	218	381	2,441
FIXED ASSETS TO EQUITY	87.88	90.43	108.32	100.08	85.22
LONG TERM DEBT TO EQUITY	39.30	40.70	52.63	47.22	36.23
INTEREST EXPENSE TO TOTAL EXPENSES	2.15	1.82	1.95	1.98	1.90
COST OF SALES TO SALES	65.40	65.87	66.49	66.12	67.06
SALES TO INVENTORY	9.69	10.25	8.46	9.00	10.52
COLLECTION PERIOD	73.36	70.60	82.73	78.41	67.26
CURRENT ASSETS TO CURRENT LIABILITIES	1.44	1.37	1.28	1.32	1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.90	27.11	19.40	19.96	18.17
NET PROFIT BEFORE TAXES ON EQUITY	24.36	40.06	31.43	30.95	25.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.44	8.99	7.40	7.44	6.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.31	8.82	7.23	7.28	5.92
CASH EARNINGS TO SALES	9.37	11.59	10.00	10.12	9.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.80	23.59	16.37	17.08	16.04
NET PROFIT AFTER TAXES ON EQUITY	21.34	34.86	26.51	26.48	22.77
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.64	7.83	6.24	6.37	5.36

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 286 COMMERCIAL PRINTING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	121	68	260	449	2,865
FIXED ASSETS TO EQUITY	87.64	89.03	109.74	100.44	89.79
LONG TERM DEBT TO EQUITY	29.88	36.94	50.26	42.28	40.42
INTEREST EXPENSE TO TOTAL EXPENSES	2.36	2.02	2.06	2.16	1.98
COST OF SALES TO SALES	71.33	68.29	69.41	69.96	70.94
SALES TO INVENTORY	10.08	10.36	9.29	9.65	9.35
COLLECTION PERIOD	66.65	64.44	76.43	71.84	65.97
CURRENT ASSETS TO CURRENT LIABILITIES	1.33	1.42	1.30	1.32	1.41
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.78	24.99	22.87	21.55	17.18
NET PROFIT BEFORE TAXES ON EQUITY	25.29	36.17	37.33	33.30	26.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.47	8.09	8.78	7.57	6.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.11	7.91	8.52	7.29	5.83
CASH EARNINGS TO SALES	7.55	10.40	11.22	9.87	7.95
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.86	21.16	20.43	18.83	13.42
NET PROFIT AFTER TAXES ON EQUITY	21.14	30.64	33.34	29.11	20.34
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.57	6.85	7.84	6.62	4.73

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 287   PLATEMAKING & TYPESE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	4	4	28	36	273
FIXED ASSETS TO EQUITY............	564.24	-309.09	123.27	164.65	120.19
LONG TERM DEBT TO EQUITY............	480.13	-127.27	40.70	78.79	39.05
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.84	1.40	1.79	2.50	2.03
COST OF SALES TO SALES.............	73.70	86.58	67.21	68.61	66.78
SALES TO INVENTORY..	13.12	4.97	8.12	8.57	10.36
COLLECTION PERIOD...	72.90	92.30	100.43	95.76	69.15
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.15	.71	1.21	1.18	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	.00	-69.39	25.53	18.19	21.55
NET PROFIT BEFORE TAXES ON EQUITY...	.00	154.55	43.86	38.93	37.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.00	-18.78	10.08	7.86	7.17
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.00	-18.78	9.96	7.75	7.05
CASH EARNINGS TO SALES.............	.82	-15.44	12.21	9.87	10.14
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-1.68	-67.35	21.14	14.53	16.98
NET PROFIT AFTER TAXES ON EQUITY...	-10.60	150.00	36.32	31.10	29.30
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-1.07	-18.23	8.34	6.28	5.65

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 287   PLATEMAKING & TYPESE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	6	4	29	39	328
FIXED ASSETS TO EQUITY............	441.98	-309.09	124.32	191.30	76.97
LONG TERM DEBT TO EQUITY............	473.41	-127.27	41.51	128.57	21.89
INTEREST EXPENSE TO TOTAL EXPENSES ...	6.16	1.40	1.85	3.53	1.81
COST OF SALES TO SALES.............	66.95	86.58	67.30	67.38	66.75
SALES TO INVENTORY..	20.10	4.97	8.62	10.91	10.33
COLLECTION PERIOD...	76.84	92.30	98.31	90.07	69.52
CURRENT ASSETS TO CURRENT LIABILITIES.......	.90	.71	1.20	1.09	1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	7.73	-69.39	25.91	16.52	22.62
NET PROFIT BEFORE TAXES ON EQUITY...	50.11	154.55	44.56	44.61	31.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.34	-18.78	9.84	7.38	7.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.34	-18.78	9.71	7.30	7.29
CASH EARNINGS TO SALES.............	.00	-15.44	11.97	7.10	8.24
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-6.81	-67.35	21.43	7.31	14.95
NET PROFIT AFTER TAXES ON EQUITY...	-44.18	150.00	36.85	19.74	20.96
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-3.82	-18.23	8.14	3.27	4.89

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 288 PUBLISHING ONLY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	27	23	64	114	722
FIXED ASSETS TO EQUITY	37.49	54.64	57.27	48.95	53.04
LONG TERM DEBT TO EQUITY	13.95	24.93	25.06	20.55	25.85
INTEREST EXPENSE TO TOTAL EXPENSES	1.32	1.38	1.21	1.27	1.48
COST OF SALES TO SALES	65.33	68.83	64.97	65.67	71.99
SALES TO INVENTORY	6.96	9.26	10.12	8.92	7.89
COLLECTION PERIOD	78.38	61.50	64.81	68.00	68.03
CURRENT ASSETS TO CURRENT LIABILITIES	1.61	1.20	1.24	1.33	1.17
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	23.87	29.78	16.28	20.89	9.31
NET PROFIT BEFORE TAXES ON EQUITY	28.94	41.30	21.94	27.11	12.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.75	6.81	4.28	6.21	2.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.22	6.13	3.66	5.61	1.70
CASH EARNINGS TO SALES	15.91	12.43	7.53	10.50	4.42
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	18.95	24.45	11.99	16.23	5.27
NET PROFIT AFTER TAXES ON EQUITY	22.98	33.91	16.16	21.06	7.25
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.74	5.59	3.16	4.83	1.38

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 288 PUBLISHING ONLY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	30	26	64	120	808
FIXED ASSETS TO EQUITY............	42.64	66.02	57.27	52.67	40.26
LONG TERM DEBT TO EQUITY............	18.25	59.23	25.06	25.10	17.40
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.31	.96	1.21	1.19	1.12
COST OF SALES TO SALES.............	65.25	70.00	64.97	66.28	66.16
SALES TO INVENTORY..	9.49	14.80	10.12	10.64	6.05
COLLECTION PERIOD...	60.71	53.55	64.81	60.66	63.13
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.61	1.11	1.24	1.34	1.36
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	27.75	38.11	16.28	24.91	15.63
NET PROFIT BEFORE TAXES ON EQUITY...	35.84	67.68	21.94	33.95	19.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	8.62	6.25	4.28	6.51	4.56
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.99	5.86	3.66	5.93	3.87
CASH EARNINGS TO SALES.............	14.21	9.27	7.53	10.61	6.46
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	23.41	30.68	11.99	20.17	9.74
NET PROFIT AFTER TAXES ON EQUITY...	30.23	54.49	16.16	27.49	12.41
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	7.27	5.03	3.16	5.27	2.84

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 289   PUBLISH. & PRINTING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	26	29	67	122	581
FIXED ASSETS TO EQUITY	96.24	66.51	89.09	82.27	67.46
LONG TERM DEBT TO EQUITY	44.03	25.64	40.91	36.05	26.80
INTEREST EXPENSE TO TOTAL EXPENSES	1.77	1.72	2.09	1.93	1.94
COST OF SALES TO SALES	65.56	62.87	65.03	64.59	66.46
SALES TO INVENTORY	14.73	11.94	13.21	13.14	14.00
COLLECTION PERIOD	49.76	59.81	53.66	54.37	51.84
CURRENT ASSETS TO CURRENT LIABILITIES	.98	1.32	1.06	1.10	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	28.17	21.30	24.99	24.33	15.56
NET PROFIT BEFORE TAXES ON EQUITY	44.47	27.96	37.46	35.18	21.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.69	8.39	7.16	7.37	4.66
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.08	8.06	6.82	6.97	4.08
CASH EARNINGS TO SALES	14.55	17.55	16.02	16.10	10.61
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	27.19	17.37	23.20	21.99	13.47
NET PROFIT AFTER TAXES ON EQUITY	42.92	22.81	34.77	31.80	18.27
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.46	6.85	6.65	6.66	4.03

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 289 PUBLISH. & PRINTING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	30	32	76	138	668
FIXED ASSETS TO EQUITY............	82.23	41.72	86.91	74.40	70.83
LONG TERM DEBT TO EQUITY............	17.01	8.14	19.92	16.34	21.06
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.24	.90	1.86	1.43	1.81
COST OF SALES TO SALES.............	72.08	63.30	65.48	68.45	71.84
SALES TO INVENTORY..	8.61	7.57	8.14	8.29	8.07
COLLECTION PERIOD...	56.37	53.63	58.89	56.85	60.25
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.36	1.92	1.05	1.26	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	39.24	15.81	22.27	24.25	18.00
NET PROFIT BEFORE TAXES ON EQUITY...	52.62	17.43	28.88	30.44	25.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	10.07	5.75	10.90	9.40	6.62
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.92	5.34	10.63	9.14	6.14
CASH EARNINGS TO SALES.............	11.63	42.89	24.05	20.07	15.08
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	27.07	12.88	15.36	17.17	12.36
NET PROFIT AFTER TAXES ON EQUITY...	36.30	14.19	19.92	21.55	17.20
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.95	4.68	7.51	6.66	4.54

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 291 & 292 IRON & STEEL MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-			4	39
FIXED ASSETS TO EQUITY	-			71.50	82.85
LONG TERM DEBT TO EQUITY	-			3.38	38.16
INTEREST EXPENSE TO TOTAL EXPENSES	-			1.07	4.24
COST OF SALES TO SALES	-			67.34	82.37
SALES TO INVENTORY	-			9.65	3.57
COLLECTION PERIOD	-			46.40	69.15
CURRENT ASSETS TO CURRENT LIABILITIES	-			1.54	1.26
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-			24.25	-7.53
NET PROFIT BEFORE TAXES ON EQUITY	-			31.40	-10.94
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-			9.07	-3.46
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-			9.07	-3.56
CASH EARNINGS TO SALES	-			12.09	-.59
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-			19.40	-9.15
NET PROFIT AFTER TAXES ON EQUITY	-			25.12	-13.29
NET PROFIT AFTER TAXES ON TOTAL INCOME	-			7.25	-4.20

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 291 & 292 IRON & STEEL MILLS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			7	10	74
FIXED ASSETS TO EQUITY			62.44	40.67	97.30
LONG TERM DEBT TO EQUITY			40.40	21.35	50.12
INTEREST EXPENSE TO TOTAL EXPENSES			2.57	2.08	2.91
COST OF SALES TO SALES			76.23	73.92	81.21
SALES TO INVENTORY			4.47	4.08	4.47
COLLECTION PERIOD			69.98	66.38	66.86
CURRENT ASSETS TO CURRENT LIABILITIES			1.49	1.87	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			32.99	33.73	10.40
NET PROFIT BEFORE TAXES ON EQUITY			51.74	44.54	17.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME			10.42	13.25	4.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			10.11	12.88	4.72
CASH EARNINGS TO SALES			8.65	10.21	5.11
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			21.73	20.73	4.67
NET PROFIT AFTER TAXES ON EQUITY			34.08	27.37	7.92
NET PROFIT AFTER TAXES ON TOTAL INCOME			6.87	8.14	2.21

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 294 IRON FOUNDRIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............				4	43
FIXED ASSETS TO EQUITY............				239.47	86.10
LONG TERM DEBT TO EQUITY............				160.53	39.61
INTEREST EXPENSE TO TOTAL EXPENSES ...				2.97	2.12
COST OF SALES TO SALES.............				82.30	80.28
SALES TO INVENTORY..				11.07	8.01
COLLECTION PERIOD...				76.93	72.10
CURRENT ASSETS TO CURRENT LIABILITIES.......				.97	1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..				10.10	5.52
NET PROFIT BEFORE TAXES ON EQUITY...				26.32	8.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME............				1.82	2.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				1.73	1.75
CASH EARNINGS TO SALES.............				3.65	4.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........				8.08	5.54
NET PROFIT AFTER TAXES ON EQUITY...				21.05	8.11
NET PROFIT AFTER TAXES ON TOTAL INCOME..........				1.46	2.44

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 294 IRON FOUNDRIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3		7		95
FIXED ASSETS TO EQUITY	181.65		93.76		77.18
LONG TERM DEBT TO EQUITY	103.16		39.53		29.75
INTEREST EXPENSE TO TOTAL EXPENSES	2.44		1.96		2.68
COST OF SALES TO SALES	80.46		76.11		80.94
SALES TO INVENTORY	11.67		10.39		8.42
COLLECTION PERIOD	51.99		49.79		48.56
CURRENT ASSETS TO CURRENT LIABILITIES	1.46		1.71		1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	27.70		38.82		13.69
NET PROFIT BEFORE TAXES ON EQUITY	66.77		58.76		19.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.50		13.36		6.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.48		13.23		5.08
CASH EARNINGS TO SALES	9.39		12.37		8.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	17.64		28.18		9.85
NET PROFIT AFTER TAXES ON EQUITY	42.51		42.65		13.84
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.05		9.70		4.60

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 295 : 298 SMELT & REFINING ROL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-	11		90
FIXED ASSETS TO EQUITY............		-	61.64		73.04
LONG TERM DEBT TO EQUITY............		-	23.57		24.91
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	2.80		1.83
COST OF SALES TO SALES.............		-	66.35		72.87
SALES TO INVENTORY..		-	19.98		5.73
COLLECTION PERIOD...		-	64.26		71.59
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	1.55		1.53
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	17.89		9.85
NET PROFIT BEFORE TAXES ON EQUITY...		-	22.61		12.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-	8.13		5.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	7.24		5.13
CASH EARNINGS TO SALES.............		-	16.68		9.75
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	28.91		11.60
NET PROFIT AFTER TAXES ON EQUITY...		-	36.55		14.83
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-	13.14		6.61

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 295 : 298 SMELT & REFINING ROL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	4	-	13	17	167
FIXED ASSETS TO EQUITY............	123.20	-	73.23	86.55	84.15
LONG TERM DEBT TO EQUITY............	58.29	-	16.15	27.38	38.12
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.04	-	1.97	2.23	2.85
COST OF SALES TO SALES............	83.40	-	80.52	81.23	82.16
SALES TO INVENTORY..	6.11	-	16.17	11.51	6.25
COLLECTION PERIOD...	15.42	-	25.11	22.73	43.15
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.32	-	1.58	1.48	1.56
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	11.57	-	26.56	21.39	13.11
NET PROFIT BEFORE TAXES ON EQUITY...	20.74	-	32.93	29.68	19.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.88	-	5.49	5.10	5.62
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.62	-	5.21	4.82	5.05
CASH EARNINGS TO SALES.............	3.89	-	7.21	6.39	5.75
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.93	-	22.81	16.65	7.54
NET PROFIT AFTER TAXES ON EQUITY...	8.85	-	28.28	23.10	10.98
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.65	-	4.72	3.97	3.23

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1960-CONTINUED

TOTAL , < 1 M , 301 BOILER & PLATE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			21
FIXED ASSETS TO EQUITY	-	-			57.58
LONG TERM DEBT TO EQUITY	-	-			15.10
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			1.97
COST OF SALES TO SALES	-	-			71.17
SALES TO INVENTORY	-	-			4.80
COLLECTION PERIOD	-	-			65.24
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			1.68
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			7.88
NET PROFIT BEFORE TAXES ON EQUITY	-	-			10.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			2.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			1.99
CASH EARNINGS TO SALES	-	-			8.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			16.87
NET PROFIT AFTER TAXES ON EQUITY	-	-			21.65
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			6.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 301 BOILER & PLATE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			5	7	61
FIXED ASSETS TO EQUITY			59.68	57.15	36.42
LONG TERM DEBT TO EQUITY			7.25	17.73	6.89
INTEREST EXPENSE TO TOTAL EXPENSES			.59	.99	1.19
COST OF SALES TO SALES			77.13	77.71	78.05
SALES TO INVENTORY			4.18	4.53	5.60
COLLECTION PERIOD			58.29	63.01	56.32
CURRENT ASSETS TO CURRENT LIABILITIES			1.37	1.46	1.77
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			29.07	27.52	18.49
NET PROFIT BEFORE TAXES ON EQUITY			35.38	36.14	20.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME			11.52	10.91	8.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			10.68	10.23	7.95
CASH EARNINGS TO SALES			8.47	8.08	7.38
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			16.75	16.03	12.07
NET PROFIT AFTER TAXES ON EQUITY			20.39	21.05	13.56
NET PROFIT AFTER TAXES ON TOTAL INCOME			6.64	6.35	5.60

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 302 STRUCTURAL STEEL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	3	5	22	30	137
FIXED ASSETS TO EQUITY............	-208.22	-67.12	94.58	195.97	120.76
LONG TERM DEBT TO EQUITY............	-68.49	-58.99	31.65	85.13	51.89
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.35	2.26	2.56	2.36	2.02
COST OF SALES TO SALES.............	81.63	85.58	72.04	75.09	72.59
SALES TO INVENTORY..	22.31	4.89	6.95	7.17	6.84
COLLECTION PERIOD...	82.09	117.35	65.34	75.24	88.64
CURRENT ASSETS TO CURRENT LIABILITIES.......	.76	.58	1.08	.88	1.08
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-750.00	98.69	8.08	-.16	17.05
NET PROFIT BEFORE TAXES ON EQUITY...	61.64	27.83	11.09	-.33	28.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.70	-11.40	2.76	-.04	4.88
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-2.83	-11.51	2.52	-.25	4.69
CASH EARNINGS TO SALES..............	-.76	-8.73	5.[illegible]	2.72	7.15
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-650.00	89.52	7.13	-.29	15.66
NET PROFIT AFTER TAXES ON EQUITY...	53.42	25.25	9.80	-.59	25.79
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-2.34	-10.34	2.44	-.07	4.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 302 STRUCTURAL STEEL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	5	7	46	58	264
FIXED ASSETS TO EQUITY............	-307.53	128.34	75.72	87.02	74.57
LONG TERM DEBT TO EQUITY............	-556.90	87.25	76.73	87.17	43.04
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.38	2.59	2.04	2.18	2.19
COST OF SALES TO SALES............	81.09	83.64	76.74	77.67	79.[illegible]
SALES TO INVENTORY..	5.59	4.21	6.31	5.98	6.47
COLLECTION PERIOD...	96.27	110.06	87.15	89.95	76.33
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.12	1.13	1.45	1.38	1.36
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-4.28	-.63	11.04	9.18	16.18
NET PROFIT BEFORE TAXES ON EQUITY...	20.92	-1.31	20.86	18.46	25.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.73	-.21	3.27	2.68	4.45
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.10	-.49	2.96	2.38	4.21
CASH EARNINGS TO SALES.............	1.16	1.23	4.21	3.73	4.81
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-3.60	-1.90	8.01	6.48	11.37
NET PROFIT AFTER TAXES ON EQUITY...	17.57	-3.98	15.14	13.04	17.90
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-.61	-.65	2.37	1.90	3.13

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 303 ORNAMENTAL IRON WORK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	10	11	45	66	442
FIXED ASSETS TO EQUITY	69.21	56.82	79.42	74.99	65.11
LONG TERM DEBT TO EQUITY	29.96	20.98	42.46	37.81	26.24
INTEREST EXPENSE TO TOTAL EXPENSES	1.75	1.24	1.72	1.67	1.87
COST OF SALES TO SALES	71.08	60.82	74.05	71.99	73.80
SALES TO INVENTORY	4.87	4.52	8.33	6.94	5.19
COLLECTION PERIOD	80.97	59.00	49.12	54.56	66.38
CURRENT ASSETS TO CURRENT LIABILITIES	1.34	1.36	1.33	1.33	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	28.97	37.46	17.88	21.71	13.54
NET PROFIT BEFORE TAXES ON EQUITY	38.70	46.50	25.81	30.42	17.45
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.97	9.88	5.37	6.54	4.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.71	9.82	5.04	6.26	4.41
CASH EARNINGS TO SALES	9.92	8.62	5.94	6.80	5.43
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	23.05	28.59	13.88	16.88	10.32
NET PROFIT AFTER TAXES ON EQUITY	30.79	35.49	20.03	23.65	13.31
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.93	7.54	4.17	5.09	3.51

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 303 ORNAMENTAL IRON WORK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	22	11	64	97	626
FIXED ASSETS TO EQUITY............	63.84	56.82	72.67	69.31	59.88
LONG TERM DEBT TO EQUITY............	18.67	20.98	29.58	25.66	22.42
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.33	1.24	2.58	2.45	2.66
COST OF SALES TO SALES.............	77.98	60.82	75.67	76.29	76.60
SALES TO INVENTORY..	6.87	4.52	5.82	6.16	5.18
COLLECTION PERIOD...	50.65	59.00	53.26	52.33	59.31
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.42	1.36	1.40	1.40	1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	25.29	37.46	17.90	20.79	17.24
NET PROFIT BEFORE TAXES ON EQUITY...	33.64	46.50	24.16	27.88	22.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.80	9.88	5.38	5.64	5.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.36	9.82	5.14	5.32	4.70
CASH EARNINGS TO SALES.............	5.01	8.62	6.02	5.67	4.80
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.09	28.59	12.49	13.35	10.07
NET PROFIT AFTER TAXES ON EQUITY...	18.75	35.49	16.85	17.90	13.08
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.23	7.54	3.75	3.62	3.00

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 304 METAL STAMPING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	23	22	57	102	700
FIXED ASSETS TO EQUITY	37.32	39.94	66.48	51.27	55.51
LONG TERM DEBT TO EQUITY	11.56	13.14	31.80	21.18	26.36
INTEREST EXPENSE TO TOTAL EXPENSES	1.56	1.73	1.75	1.70	1.84
COST OF SALES TO SALES	71.91	68.86	71.00	70.74	74.13
SALES TO INVENTORY	7.95	5.88	6.61	6.69	6.42
COLLECTION PERIOD	48.33	57.36	59.67	56.55	57.39
CURRENT ASSETS TO CURRENT LIABILITIES	2.27	2.44	1.38	1.68	1.65
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	25.69	29.90	33.59	30.71	18.07
NET PROFIT BEFORE TAXES ON EQUITY	29.00	34.47	45.14	37.87	23.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.99	13.79	11.30	11.54	7.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.46	13.69	11.20	11.34	6.95
CASH EARNINGS TO SALES	10.48	13.72	11.28	11.63	8.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	21.30	24.77	27.69	25.38	14.78
NET PROFIT AFTER TAXES ON EQUITY	24.05	28.57	37.22	31.30	19.04
NET PROFIT AFTER TAXES ON TOTAL INCOME	8.29	11.43	9.32	9.54	5.81

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 304 METAL STAMPING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	32	27	81	140	1,035
FIXED ASSETS TO EQUITY	70.61	73.77	59.65	64.69	65.88
LONG TERM DEBT TO EQUITY	23.60	34.48	21.25	23.74	25.82
INTEREST EXPENSE TO TOTAL EXPENSES	1.89	2.21	1.76	1.85	2.03
COST OF SALES TO SALES	76.57	74.26	75.47	75.60	76.19
SALES TO INVENTORY	5.84	4.71	6.30	5.94	6.44
COLLECTION PERIOD	50.79	67.42	62.40	60.06	52.00
CURRENT ASSETS TO CURRENT LIABILITIES	1.67	1.63	1.60	1.62	1.59
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	18.24	13.85	24.45	21.09	19.70
NET PROFIT BEFORE TAXES ON EQUITY	23.74	19.69	30.90	27.34	26.12
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.21	6.15	7.94	7.54	7.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.83	5.99	7.65	7.24	6.82
CASH EARNINGS TO SALES	7.69	7.04	7.78	7.67	7.50
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	13.21	10.66	17.62	15.32	13.89
NET PROFIT AFTER TAXES ON EQUITY	17.20	15.16	22.27	19.86	18.42
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.22	4.73	5.72	5.47	5.05

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 305   WIRE & WIRE PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	4	-	6	10	122
FIXED ASSETS TO EQUITY	39.96	-	51.12	43.29	70.19
LONG TERM DEBT TO EQUITY	5.18	-	22.83	10.45	25.94
INTEREST EXPENSE TO TOTAL EXPENSES	.48	-	1.31	.93	1.71
COST OF SALES TO SALES	64.48	-	72.64	68.73	74.29
SALES TO INVENTORY	2.90	-	5.24	3.78	4.93
COLLECTION PERIOD	82.72	-	78.48	80.51	74.38
CURRENT ASSETS TO CURRENT LIABILITIES	2.10	-	1.43	1.75	1.36
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	27.38	-	27.45	27.40	14.62
NET PROFIT BEFORE TAXES ON EQUITY	29.81	-	34.74	31.28	19.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME	16.10	-	7.37	11.56	5.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	15.76	-	7.17	11.29	5.02
CASH EARNINGS TO SALES	14.65	-	8.29	11.33	6.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	20.10	-	23.33	21.17	11.42
NET PROFIT AFTER TAXES ON EQUITY	21.88	-	29.53	24.17	15.05
NET PROFIT AFTER TAXES ON TOTAL INCOME	11.82	-	6.26	8.93	4.10

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 305 WIRE & WIRE PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	7	-	9	16	239
FIXED ASSETS TO EQUITY	126.69	-	107.41	112.29	71.07
LONG TERM DEBT TO EQUITY	55.80	-	51.59	52.65	27.15
INTEREST EXPENSE TO TOTAL EXPENSES	4.63	-	3.53	3.80	2.16
COST OF SALES TO SALES	72.08	-	83.42	80.52	77.41
SALES TO INVENTORY	3.69	-	2.74	2.93	4.30
COLLECTION PERIOD	50.31	-	70.18	67.14	58.19
CURRENT ASSETS TO CURRENT LIABILITIES	1.45	-	1.42	1.43	1.68
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.65	-	8.31	10.22	16.79
NET PROFIT BEFORE TAXES ON EQUITY	28.18	-	14.36	17.86	23.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.95	-	5.04	6.27	7.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.76	-	5.01	6.20	6.83
CASH EARNINGS TO SALES	10.81	-	5.01	6.49	6.82
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	10.32	-	4.43	5.97	10.00
NET PROFIT AFTER TAXES ON EQUITY	18.58	-	7.67	10.43	13.84
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.56	-	2.69	3.66	4.35

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 306 HARDWARE TOOL & CUTL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	9		18		617
FIXED ASSETS TO EQUITY	131.11		81.72		86.76
LONG TERM DEBT TO EQUITY	45.30		25.72		27.61
INTEREST EXPENSE TO TOTAL EXPENSES	2.23		1.44		1.85
COST OF SALES TO SALES	63.63		71.63		69.85
SALES TO INVENTORY	4.81		5.19		7.75
COLLECTION PERIOD	90.87		91.94		66.77
CURRENT ASSETS TO CURRENT LIABILITIES	1.10		1.38		1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	29.62		16.71		21.39
NET PROFIT BEFORE TAXES ON EQUITY	49.20		22.72		29.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME	14.13		9.28		9.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	13.87		8.87		9.24
CASH EARNINGS TO SALES	17.03		12.05		13.35
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	25.35		13.01		18.00
NET PROFIT AFTER TAXES ON EQUITY	42.11		17.69		24.57
NET PROFIT AFTER TAXES ON TOTAL INCOME	12.09		7.23		8.08

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 306 HARDWARE TOOL & CUTL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	12		19		815
FIXED ASSETS TO EQUITY............	71.47		97.90		78.37
LONG TERM DEBT TO EQUITY............	32.75		34.13		25.26
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.37		1.71		2.21
COST OF SALES TO SALES............	75.31		72.64		74.65
SALES TO INVENTORY..	3.17		5.71		5.05
COLLECTION PERIOD...	52.82		83.37		57.82
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.87		1.25		1.47
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	23.33		16.26		19.57
NET PROFIT BEFORE TAXES ON EQUITY...	34.70		23.92		26.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	11.94		7.73		8.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.84		7.34		8.12
CASH EARNINGS TO SALES............	11.27		11.26		10.41
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	16.43		13.40		14.51
NET PROFIT AFTER TAXES ON EQUITY...	24.44		19.71		19.97
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	8.41		6.37		6.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 307 HEATING EQUIPMENT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3		5		70
FIXED ASSETS TO EQUITY............	9.67		50.92		56.85
LONG TERM DEBT TO EQUITY............	3.85		26.57		40.39
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.22		.90		2.15
COST OF SALES TO SALES.............	79.77		73.46		75.36
SALES TO INVENTORY..	5.35		3.40		3.97
COLLECTION PERIOD...	55.18		45.06		58.59
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.39		1.27		1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.22		32.65		-2.25
NET PROFIT BEFORE TAXES ON EQUITY...	-.23		41.33		-3.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.20		5.94		-.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.30		5.54		-1.49
CASH EARNINGS TO SALES.............	.82		6.01		.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-.45		27.11		-4.89
NET PROFIT AFTER TAXES ON EQUITY...	-.47		34.32		-7.13
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-.41		4.94		-1.96

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 307   HEATING EQUIPMENT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	7		9		134
FIXED ASSETS TO EQUITY	39.58		88.59		37.15
LONG TERM DEBT TO EQUITY	1.21		1.62		12.50
INTEREST EXPENSE TO TOTAL EXPENSES	.33		6.92		1.94
COST OF SALES TO SALES	78.83		73.52		74.85
SALES TO INVENTORY	3.31		6.21		3.82
COLLECTION PERIOD	74.34		73.74		67.46
CURRENT ASSETS TO CURRENT LIABILITIES	1.22		1.49		1.65
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.31		14.29		17.80
NET PROFIT BEFORE TAXES ON EQUITY	25.54		17.64		21.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.60		8.31		6.85
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.67		8.09		6.44
CASH EARNINGS TO SALES	3.64		7.73		5.47
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.21		9.79		10.87
NET PROFIT AFTER TAXES ON EQUITY	15.35		12.09		12.93
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.77		5.69		4.18

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 308 MACHINE SHOPS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	46	48	206	300	1,498
FIXED ASSETS TO EQUITY............	100.71	72.53	92.27	89.94	86.17
LONG TERM DEBT TO EQUITY............	39.95	22.08	34.06	32.74	30.51
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.85	1.91	2.05	2.00	1.95
COST OF SALES TO SALES.............	68.50	63.71	62.60	63.59	66.45
SALES TO INVENTORY..	8.87	9.87	8.81	8.96	10.21
COLLECTION PERIOD...	70.49	65.81	66.10	66.67	62.19
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.18	1.46	1.26	1.27	1.30
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.68	29.42	34.26	30.99	24.11
NET PROFIT BEFORE TAXES ON EQUITY...	22.73	36.90	47.79	42.69	32.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.61	11.97	12.50	11.46	8.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.22	11.64	12.17	11.12	8.20
CASH EARNINGS TO SALES.............	8.80	14.33	14.39	13.60	11.19
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.39	26.67	28.84	26.55	21.08
NET PROFIT AFTER TAXES ON EQUITY...	20.85	33.45	40.22	36.57	28.46
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.14	10.85	10.52	9.81	7.50

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 308 MACHINE SHOPS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	58	51	237	346	1,730
FIXED ASSETS TO EQUITY............	73.68	78.20	102.73	94.49	87.94
LONG TERM DEBT TO EQUITY............	24.90	18.98	39.10	34.24	31.97
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.76	1.79	2.04	1.96	2.08
COST OF SALES TO SALES............	68.19	64.40	67.84	67.67	70.87
SALES TO INVENTORY..	7.23	10.40	7.83	7.83	8.13
COLLECTION PERIOD...	54.80	61.24	61.91	60.35	57.35
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.47	1.40	1.25	1.30	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	23.94	26.89	25.92	25.64	21.64
NET PROFIT BEFORE TAXES ON EQUITY...	31.64	33.22	38.55	36.64	30.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.23	11.69	9.25	9.00	7.66
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.97	11.30	8.95	8.70	7.20
CASH EARNINGS TO SALES............	8.11	14.83	10.99	10.65	9.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	18.00	23.78	20.20	20.12	17.71
NET PROFIT AFTER TAXES ON EQUITY...	23.80	29.38	30.05	28.75	24.90
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.44	10.34	7.21	7.06	6.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 309 MISC. METAL FABRICAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	10	11	43	64	500
FIXED ASSETS TO EQUITY	130.32	48.70	81.68	70.58	64.89
LONG TERM DEBT TO EQUITY	59.48	16.31	44.15	32.36	27.83
INTEREST EXPENSE TO TOTAL EXPENSES	2.22	2.02	2.07	2.08	2.14
COST OF SALES TO SALES	72.68	72.38	68.16	70.33	71.34
SALES TO INVENTORY	6.11	5.48	6.69	6.16	5.95
COLLECTION PERIOD	57.34	75.78	69.60	69.05	75.20
CURRENT ASSETS TO CURRENT LIABILITIES	1.04	1.83	1.20	1.31	1.43
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	38.18	18.03	23.07	22.70	18.67
NET PROFIT BEFORE TAXES ON EQUITY	63.56	21.56	34.03	30.88	24.72
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.02	7.81	6.79	7.14	6.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.78	7.54	6.62	6.93	6.62
CASH EARNINGS TO SALES	4.88	8.60	6.87	7.00	7.51
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.89	14.13	15.48	14.85	13.33
NET PROFIT AFTER TAXES ON EQUITY	24.78	16.89	22.84	20.19	17.65
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.74	6.12	4.55	4.67	4.93

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 309 MISC. METAL FABRICAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	15	12	66	93	765
FIXED ASSETS TO EQUITY............	25.55	52.41	62.12	45.02	49.09
LONG TERM DEBT TO EQUITY............	2.17	18.79	23.71	13.68	17.69
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.26	1.99	2.16	1.91	1.89
COST OF SALES TO SALES............	83.18	72.37	74.36	76.55	75.60
SALES TO INVENTORY..	7.77	5.46	4.63	5.22	4.94
COLLECTION PERIOD...	67.04	79.09	67.26	67.84	67.12
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.06	1.74	1.40	1.54	1.76
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	16.71	19.62	26.10	21.83	19.27
NET PROFIT BEFORE TAXES ON EQUITY...	18.92	23.99	34.73	26.96	23.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	10.38	8.57	8.32	8.89	7.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.46	8.29	8.07	8.19	7.41
CASH EARNINGS TO SALES............	10.10	9.31	7.70	8.41	7.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.05	15.48	17.26	15.41	12.16
NET PROFIT AFTER TAXES ON EQUITY...	14.78	18.93	22.97	19.03	15.04
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	8.11	6.76	5.50	6.28	4.91

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 311 AGRIC. IMPLEMENTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	14	11	9	34	84
FIXED ASSETS TO EQUITY............	146.60	64.81	77.03	92.55	81.16
LONG TERM DEBT TO EQUITY............	131.07	42.68	36.92	68.54	51.47
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.27	3.29	5.47	3.84	3.09
COST OF SALES TO SALES.............	77.29	75.13	70.34	74.65	75.60
SALES TO INVENTORY..	1.48	2.69	2.44	2.03	3.14
COLLECTION PERIOD...	125.01	70.62	61.70	87.86	68.90
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.21	1.72	1.21	1.33	1.36
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-11.23	5.35	1.05	-2.47	.81
NET PROFIT BEFORE TAXES ON EQUITY...	-26.95	7.75	1.45	-4.26	1.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-6.77	2.90	.36	-1.26	.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-8.91	2.29	-.65	-2.50	-.49
CASH EARNINGS TO SALES.............	8.27	4.97	5.81	6.38	6.66
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.95	4.62	5.65	5.79	9.97
NET PROFIT AFTER TAXES ON EQUITY...	16.67	6.69	7.85	10.00	15.47
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.19	2.50	1.94	2.96	3.72

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 311 AGRIC. IMPLEMENTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	21	28	18	67	146
FIXED ASSETS TO EQUITY............	56.99	62.91	48.70	59.54	65.24
LONG TERM DEBT TO EQUITY............	35.07	30.50	36.28	32.45	38.07
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.46	4.61	3.79	4.44	4.59
COST OF SALES TO SALES.............	72.61	71.78	74.97	72.48	73.63
SALES TO INVENTORY..	3.10	2.56	3.25	2.78	2.87
COLLECTION PERIOD...	57.36	63.53	49.26	59.78	63.70
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.77	1.47	1.77	1.57	1.51
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	21.06	16.20	16.58	17.54	16.29
NET PROFIT BEFORE TAXES ON EQUITY...	29.30	22.22	22.98	24.18	23.62
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	8.81	6.74	5.71	7.12	6.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.48	6.58	5.40	6.89	5.81
CASH EARNINGS TO SALES.............	9.00	6.11	6.47	6.92	6.42
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	15.16	9.13	12.69	11.19	11.01
NET PROFIT AFTER TAXES ON EQUITY...	21.09	12.52	17.59	15.43	15.95
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.34	3.80	4.37	4.54	4.18

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 316 COMMERCIAL REFRIGERA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	12
FIXED ASSETS TO EQUITY	-	-	-	-	37.23
LONG TERM DEBT TO EQUITY	-	-	-	-	18.26
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	.53
COST OF SALES TO SALES	-	-	-	-	83.97
SALES TO INVENTORY	-	-	-	-	5.02
COLLECTION PERIOD	-	-	-	-	68.45
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-14.64
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-18.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	-4.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	-5.33
CASH EARNINGS TO SALES	-	-	-	-	5.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	11.13
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	13.99
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	3.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 316 COMMERCIAL REFRIGERA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-	-		29
FIXED ASSETS TO EQUITY............		-	-		40.39
LONG TERM DEBT TO EQUITY............		-	-		15.54
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	-		.98
COST OF SALES TO SALES.............		-	-		72.35
SALES TO INVENTORY..		-	-		4.46
COLLECTION PERIOD...		-	-		59.95
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	-		1.56
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	-		29.39
NET PROFIT BEFORE TAXES ON EQUITY...		-	-		35.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-	-		8.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-		7.78
CASH EARNINGS TO SALES.............		-	-		6.21
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	-		19.23
NET PROFIT AFTER TAXES ON EQUITY...		-	-		23.15
NET PROFIT AFTER TAXES ON TOTAL INCOME.........		-	-		5.25

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 315 & 318 OTHER MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	21	25	86	132	886
FIXED ASSETS TO EQUITY	127.03	-242.97	100.67	140.81	107.09
LONG TERM DEBT TO EQUITY	54.77	-83.04	42.67	57.81	42.37
INTEREST EXPENSE TO TOTAL EXPENSES	2.04	3.33	2.10	2.25	2.36
COST OF SALES TO SALES	71.10	66.97	70.51	70.14	73.09
SALES TO INVENTORY	7.48	3.69	5.79	5.59	4.95
COLLECTION PERIOD	58.84	92.95	70.83	71.64	76.48
CURRENT ASSETS TO CURRENT LIABILITIES	1.05	.68	1.12	.99	1.13
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	40.13	52500.00	31.96	38.62	12.80
NET PROFIT BEFORE TAXES ON EQUITY	66.01	-84.81	47.89	64.87	19.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.91	8.51	8.51	8.59	5.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.51	8.06	8.11	8.18	4.46
CASH EARNINGS TO SALES	9.65	8.12	9.37	9.25	6.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	29.72	31900.00	23.75	27.98	7.61
NET PROFIT AFTER TAXES ON EQUITY	48.88	-51.53	35.59	46.99	11.57
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.60	5.17	6.33	6.22	2.97

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 315 & 318 OTHER MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	29	30	147	206	1,418
FIXED ASSETS TO EQUITY............	78.02	142.86	79.49	81.15	58.98
LONG TERM DEBT TO EQUITY............	35.71	55.35	35.44	36.01	24.42
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.98	2.57	2.56	2.50	2.38
COST OF SALES TO SALES............	73.50	71.22	69.84	70.26	74.47
SALES TO INVENTORY..	6.07	4.49	3.97	4.13	3.96
COLLECTION PERIOD...	53.91	70.07	65.65	64.75	67.08
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.34	1.00	1.36	1.33	1.47
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	28.52	56.27	33.77	34.12	19.56
NET PROFIT BEFORE TAXES ON EQUITY...	40.60	93.67	48.39	49.09	26.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.17	11.93	12.20	11.71	7.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.75	11.50	11.86	11.35	6.63
CASH EARNINGS TO SALES............	7.69	9.81	10.23	9.96	7.00
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	19.82	35.93	21.12	21.51	12.98
NET PROFIT AFTER TAXES ON EQUITY...	28.22	59.81	30.27	30.94	17.26
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.98	7.61	7.63	7.38	4.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 321 AIRCRAFT & PARTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	14	7	31	52	129
FIXED ASSETS TO EQUITY	87.02	68.35	46.87	59.03	68.73
LONG TERM DEBT TO EQUITY	37.54	33.94	11.82	21.74	30.30
INTEREST EXPENSE TO TOTAL EXPENSES	3.46	2.58	1.90	2.44	2.56
COST OF SALES TO SALES	69.08	66.55	68.31	68.09	70.52
SALES TO INVENTORY	3.65	2.97	5.73	4.27	4.47
COLLECTION PERIOD	37.82	84.71	50.12	54.89	61.92
CURRENT ASSETS TO CURRENT LIABILITIES	1.25	1.34	1.85	1.49	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	2.53	25.37	33.94	25.34	3.84
NET PROFIT BEFORE TAXES ON EQUITY	3.86	35.32	39.49	32.50	5.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.73	10.75	11.00	8.55	1.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.07	10.25	10.42	7.97	.45
CASH EARNINGS TO SALES	3.62	14.24	15.01	12.22	4.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	.46	23.06	29.86	22.15	4.00
NET PROFIT AFTER TAXES ON EQUITY	.70	32.11	34.75	28.40	5.46
NET PROFIT AFTER TAXES ON TOTAL INCOME	.13	9.78	9.68	7.47	1.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 321 AIRCRAFT & PARTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	15	7	34	56	158
FIXED ASSETS TO EQUITY	108.94	68.35	33.01	44.46	63.11
LONG TERM DEBT TO EQUITY	20.06	33.94	11.19	13.19	20.23
INTEREST EXPENSE TO TOTAL EXPENSES	1.39	2.58	5.08	4.17	3.18
COST OF SALES TO SALES	77.31	66.55	77.25	76.83	73.42
SALES TO INVENTORY	1.72	2.97	2.87	2.51	3.17
COLLECTION PERIOD	159.65	84.71	63.35	84.99	74.25
CURRENT ASSETS TO CURRENT LIABILITIES	1.11	1.34	2.07	1.62	1.41
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.05	25.37	5.97	6.95	15.88
NET PROFIT BEFORE TAXES ON EQUITY	11.06	35.32	6.91	8.48	20.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.80	10.75	3.20	3.47	6.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.33	10.25	3.03	3.01	5.73
CASH EARNINGS TO SALES	3.95	14.24	6.23	6.07	7.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.42	23.06	6.14	6.53	11.36
NET PROFIT AFTER TAXES ON EQUITY	6.93	32.11	7.10	7.96	14.70
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.76	9.78	3.28	3.26	4.56

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 323 & 325 MOTOR VEHICLE & PART

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	12	3	11	26	132
FIXED ASSETS TO EQUITY............	175.46	-36.96	76.60	136.00	89.31
LONG TERM DEBT TO EQUITY............	110.58	-36.96	32.81	78.11	43.17
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.78	3.73	3.19	2.59	2.74
COST OF SALES TO SALES.............	82.56	64.35	74.89	77.52	76.94
SALES TO INVENTORY..	1.70	5.11	5.17	2.78	3.28
COLLECTION PERIOD...	62.85	23.23	30.09	44.11	51.58
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.08	.54	1.16	1.07	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.56	-17.31	16.31	6.71	6.66
NET PROFIT BEFORE TAXES ON EQUITY...	-1.23	-9.78	21.97	12.29	9.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.30	2.72	4.91	2.54	2.76
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.53	2.42	3.93	1.91	2.30
CASH EARNINGS TO SALES.............	4.28	4.42	7.31	5.87	6.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	.42	-13.46	13.24	5.97	6.68
NET PROFIT AFTER TAXES ON EQUITY...	.92	-7.61	17.83	10.94	9.81
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	.23	2.11	3.99	2.26	2.76

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 323 & 325 MOTOR VEHICLE & PART

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	14	4	17	35	270
FIXED ASSETS TO EQUITY............	73.45	154.02	16.06	18.93	58.73
LONG TERM DEBT TO EQUITY............	35.72	132.18	3.06	4.78	19.30
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.70	2.92	1.27	1.51	2.06
COST OF SALES TO SALES.............	72.83	77.88	87.89	85.48	81.38
SALES TO INVENTORY..	2.47	3.98	6.22	5.07	4.45
COLLECTION PERIOD...	50.46	19.50	31.73	33.85	44.71
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.58	1.17	1.54	1.54	1.61
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	18.69	82.63	7.68	8.57	12.33
NET PROFIT BEFORE TAXES ON EQUITY...	26.01	202.30	8.67	9.79	16.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	10.04	9.49	10.38	10.30	5.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.90	9.44	-2.59	-.34	4.69
CASH EARNINGS TO SALES.............	10.09	10.74	13.94	13.30	6.62
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.00	66.67	6.82	7.38	8.96
NET PROFIT AFTER TAXES ON EQUITY...	18.09	163.22	7.70	8.44	11.67
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.98	7.66	9.21	8.87	4.01

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 324 TRUCK BODIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	8	7	35	50	189
FIXED ASSETS TO EQUITY	78.21	303.38	68.31	92.25	76.92
LONG TERM DEBT TO EQUITY	11.17	251.48	44.50	59.49	44.79
INTEREST EXPENSE TO TOTAL EXPENSES	2.74	4.17	2.10	2.45	2.21
COST OF SALES TO SALES	81.36	81.80	79.86	80.31	83.33
SALES TO INVENTORY	6.05	4.83	4.98	5.06	4.40
COLLECTION PERIOD	39.68	43.26	32.78	34.95	38.15
CURRENT ASSETS TO CURRENT LIABILITIES	1.22	1.11	1.29	1.26	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	13.57	12.13	18.32	16.54	1.26
NET PROFIT BEFORE TAXES ON EQUITY	15.08	43.04	26.79	26.66	1.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.99	4.71	4.18	4.12	.34
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.99	4.71	4.05	4.02	.21
CASH EARNINGS TO SALES	3.99	6.38	5.67	5.57	1.32
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.80	10.46	15.81	14.09	-.81
NET PROFIT AFTER TAXES ON EQUITY	10.89	37.13	23.13	22.70	-1.19
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.16	4.06	3.61	3.51	-.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 324 TRUCK BODIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	15	16	58	89	319
FIXED ASSETS TO EQUITY	240.34	116.56	64.90	81.56	59.52
LONG TERM DEBT TO EQUITY	131.27	76.66	34.00	44.49	26.99
INTEREST EXPENSE TO TOTAL EXPENSES	1.63	2.80	2.58	2.36	2.29
COST OF SALES TO SALES	86.30	80.74	82.78	83.46	84.01
SALES TO INVENTORY	4.88	5.01	5.23	5.11	4.77
COLLECTION PERIOD	35.90	37.92	33.05	34.32	38.35
CURRENT ASSETS TO CURRENT LIABILITIES	.96	1.20	1.36	1.22	1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	2.55	16.70	10.64	10.36	7.05
NET PROFIT BEFORE TAXES ON EQUITY	6.46	30.29	14.53	15.39	9.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.29	4.06	3.23	2.57	1.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.12	3.70	2.69	2.15	1.57
CASH EARNINGS TO SALES	1.31	4.90	3.72	3.23	2.45
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	.98	13.31	7.63	7.48	4.28
NET PROFIT AFTER TAXES ON EQUITY	2.47	24.14	10.41	11.10	5.55
NET PROFIT AFTER TAXES ON TOTAL INCOME	.11	3.23	2.31	1.86	1.16

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 326 : 329 MISC TRANSPORT EQUIP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	9		6		363
FIXED ASSETS TO EQUITY	68.95		50.28		72.75
LONG TERM DEBT TO EQUITY	24.84		26.24		27.56
INTEREST EXPENSE TO TOTAL EXPENSES	3.13		3.12		2.43
COST OF SALES TO SALES	77.44		83.49		78.94
SALES TO INVENTORY	4.11		1.58		3.34
COLLECTION PERIOD	53.23		34.73		41.71
CURRENT ASSETS TO CURRENT LIABILITIES	1.32		1.32		1.29
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.06		-12.79		7.70
NET PROFIT BEFORE TAXES ON EQUITY	20.26		-16.57		10.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.05		-5.48		2.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.43		-5.48		2.27
CASH EARNINGS TO SALES	7.45		-3.65		4.15
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.69		-13.01		5.41
NET PROFIT AFTER TAXES ON EQUITY	16.01		-16.85		7.07
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.99		-5.58		1.85

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 326 : 329 MISC TRANSPORT EQUIP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	15		8		445
FIXED ASSETS TO EQUITY	40.19		20.38		64.78
LONG TERM DEBT TO EQUITY	8.78		.95		25.52
INTEREST EXPENSE TO TOTAL EXPENSES	3.55		3.06		2.44
COST OF SALES TO SALES	73.08		83.43		80.60
SALES TO INVENTORY	5.22		2.36		4.23
COLLECTION PERIOD	46.41		42.06		42.34
CURRENT ASSETS TO CURRENT LIABILITIES	1.60		1.53		1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	36.36		-2.55		17.03
NET PROFIT BEFORE TAXES ON EQUITY	41.06		-2.44		22.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.70		-.84		4.94
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.05		-3.89		4.29
CASH EARNINGS TO SALES	7.69		1.42		5.27
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	23.47		1.56		11.16
NET PROFIT AFTER TAXES ON EQUITY	26.51		1.49		14.48
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.26		.51		3.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 331 SMALL APPLIANCES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	4	4	23
FIXED ASSETS TO EQUITY	-	-	93.38	93.38	34.99
LONG TERM DEBT TO EQUITY	-	-	97.06	97.06	19.08
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	3.60	3.60	2.32
COST OF SALES TO SALES	-	-	78.63	78.63	75.15
SALES TO INVENTORY	-	-	5.10	5.10	3.81
COLLECTION PERIOD	-	-	51.49	51.49	47.88
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	1.91	1.91	1.51
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	11.57	11.57	22.02
NET PROFIT BEFORE TAXES ON EQUITY	-	-	22.79	22.79	26.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	5.17	5.17	7.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	5.09	5.09	6.38
CASH EARNINGS TO SALES	-	-	7.38	7.38	9.13
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	8.96	8.96	17.13
NET PROFIT AFTER TAXES ON EQUITY	-	-	17.65	17.65	20.73
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	4.00	4.00	6.05

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 331 SMALL APPLIANCES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	4	4	47
FIXED ASSETS TO EQUITY	-	-	93.38	93.38	25.16
LONG TERM DEBT TO EQUITY	-	-	97.06	97.06	6.00
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	3.60	3.60	1.73
COST OF SALES TO SALES	-	-	78.63	78.63	77.74
SALES TO INVENTORY	-	-	5.10	5.10	4.18
COLLECTION PERIOD	-	-	51.49	51.49	49.11
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	1.91	1.91	1.76
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	11.57	11.57	25.12
NET PROFIT BEFORE TAXES ON EQUITY	-	-	22.79	22.79	27.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	5.17	5.17	6.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	5.09	5.09	6.01
CASH EARNINGS TO SALES	-	-	7.38	7.38	4.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	8.96	8.96	12.99
NET PROFIT AFTER TAXES ON EQUITY	-	-	17.65	17.65	14.18
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	4.00	4.00	3.19

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 332 MAJOR APPLIANCES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3	-	-	3	42
FIXED ASSETS TO EQUITY............	224.62	-	-	224.62	119.51
LONG TERM DEBT TO EQUITY............	107.69	-	-	107.69	43.34
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.29	-	-	1.29	1.95
COST OF SALES TO SALES.............	77.67	-	-	77.67	72.88
SALES TO INVENTORY..	3.04	-	-	3.04	3.69
COLLECTION PERIOD...	54.45	-	-	54.45	46.94
CURRENT ASSETS TO CURRENT LIABILITIES.......	.91	-	-	.91	1.02
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-4.86	-	-	-4.86	30.59
NET PROFIT BEFORE TAXES ON EQUITY...	-10.77	-	-	-10.77	45.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-1.14	-	-	-1.14	8.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.31	-	-	-1.31	8.29
CASH EARNINGS TO SALES............	.33	-	-	.33	8.75
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-9.72	-	-	-9.72	22.82
NET PROFIT AFTER TAXES ON EQUITY...	-21.54	-	-	-21.54	35.88
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-2.28	-	-	-2.28	6.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 332 MAJOR APPLIANCES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	5	-	-	5	55
FIXED ASSETS TO EQUITY............	135.02	-	-	135.02	68.96
LONG TERM DEBT TO EQUITY............	68.62	-	-	68.62	31.25
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.09	-	-	2.09	1.63
COST OF SALES TO SALES.............	73.42	-	-	73.42	72.91
SALES TO INVENTORY..	3.28	-	-	3.28	4.22
COLLECTION PERIOD...	42.10	-	-	42.10	34.85
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.03	-	-	1.03	1.32
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	9.43	-	-	9.43	24.22
NET PROFIT BEFORE TAXES ON EQUITY...	16.60	-	-	16.60	33.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.21	-	-	2.21	6.85
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.18	-	-	2.18	6.80
CASH EARNINGS TO SALES.............	4.34	-	-	4.34	6.43
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.90	-	-	6.90	13.71
NET PROFIT AFTER TAXES ON EQUITY...	12.15	-	-	12.15	18.69
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.61	-	-	1.61	3.88

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M . 334 RADIO & TV RECEIVERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT				3	18
FIXED ASSETS TO EQUITY				11.44	44.99
LONG TERM DEBT TO EQUITY				3.94	21.32
INTEREST EXPENSE TO TOTAL EXPENSES				4.18	2.16
COST OF SALES TO SALES				78.89	84.58
SALES TO INVENTORY				2.62	4.21
COLLECTION PERIOD				10.29	57.71
CURRENT ASSETS TO CURRENT LIABILITIES				1.74	1.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED				-3.40	-18.07
NET PROFIT BEFORE TAXES ON EQUITY				-3.56	-21.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME				-2.02	-4.79
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				-2.10	-4.95
CASH EARNINGS TO SALES				-.80	-3.96
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED				-4.37	-22.66
NET PROFIT AFTER TAXES ON EQUITY				-4.57	-27.54
NET PROFIT AFTER TAXES ON TOTAL INCOME				-2.60	-6.00

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 334 RADIO & TV RECEIVERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT				3	27
FIXED ASSETS TO EQUITY				11.44	33.00
LONG TERM DEBT TO EQUITY				3.94	3.02
INTEREST EXPENSE TO TOTAL EXPENSES				4.18	2.18
COST OF SALES TO SALES				78.89	70.57
SALES TO INVENTORY				2.62	3.52
COLLECTION PERIOD				10.29	58.37
CURRENT ASSETS TO CURRENT LIABILITIES				1.74	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED				-3.40	6.26
NET PROFIT BEFORE TAXES ON EQUITY				-3.56	6.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME				-2.02	2.22
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				-2.10	2.18
CASH EARNINGS TO SALES				-.80	2.47
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED				-4.37	4.28
NET PROFIT AFTER TAXES ON EQUITY				-4.57	4.44
NET PROFIT AFTER TAXES ON TOTAL INCOME				-2.60	1.52

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 335 COMMUNICATION EQUIPM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3		13		172
FIXED ASSETS TO EQUITY	-41.94		34.02		46.43
LONG TERM DEBT TO EQUITY	-55.65		7.40		19.06
INTEREST EXPENSE TO TOTAL EXPENSES	3.57		2.07		1.99
COST OF SALES TO SALES	81.18		57.12		65.04
SALES TO INVENTORY	4.18		3.87		3.71
COLLECTION PERIOD	60.97		35.66		63.25
CURRENT ASSETS TO CURRENT LIABILITIES	.77		1.52		1.29
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	238.81		24.12		11.27
NET PROFIT BEFORE TAXES ON EQUITY	129.03		26.33		13.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-17.68		8.44		3.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-17.81		8.00		2.55
CASH EARNINGS TO SALES	-15.19		8.67		4.37
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	222.39		17.34		6.70
NET PROFIT AFTER TAXES ON EQUITY	120.16		18.93		8.30
NET PROFIT AFTER TAXES ON TOTAL INCOME	-16.46		6.07		2.11

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 335 COMMUNICATION EQUIPM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	9	4	15	28	277
FIXED ASSETS TO EQUITY	18.28	52.81	62.91	32.21	33.74
LONG TERM DEBT TO EQUITY	6.49	11.66	32.30	9.27	14.30
INTEREST EXPENSE TO TOTAL EXPENSES	2.49	1.63	1.87	2.20	2.46
COST OF SALES TO SALES	65.30	71.64	90.13	68.62	70.19
SALES TO INVENTORY	4.09	4.68	3.09	4.15	3.11
COLLECTION PERIOD	50.23	154.25	71.97	79.66	67.45
CURRENT ASSETS TO CURRENT LIABILITIES	2.35	1.63	1.19	1.91	1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	35.83	10.17	-90.55	20.42	17.12
NET PROFIT BEFORE TAXES ON EQUITY	38.63	12.35	-127.36	23.26	21.19
NET PROFIT BEFORE TAXES ON TOTAL INCOME	11.66	5.60	-24.21	7.78	6.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.56	5.60	-25.13	6.27	5.68
CASH EARNINGS TO SALES	10.53	6.71	-20.49	7.51	8.78
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	25.86	7.66	-80.77	14.18	16.33
NET PROFIT AFTER TAXES ON EQUITY	27.88	9.31	-113.60	16.14	20.21
NET PROFIT AFTER TAXES ON TOTAL INCOME	8.41	4.22	-21.60	5.40	6.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 336   INDUSTRIAL ELECTR EQ

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............			8		112
FIXED ASSETS TO EQUITY............			110.43		39.93
LONG TERM DEBT TO EQUITY............			53.19		21.24
INTEREST EXPENSE TO TOTAL EXPENSES ...			2.32		2.75
COST OF SALES TO SALES............			76.35		71.09
SALES TO INVENTORY..			5.75		4.03
COLLECTION PERIOD...			74.95		80.61
CURRENT ASSETS TO CURRENT LIABILITIES.......			1.13		1.67
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..			16.19		14.08
NET PROFIT BEFORE TAXES ON EQUITY...			25.53		17.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME............			5.28		8.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			4.44		6.36
CASH EARNINGS TO SALES.............			9.75		8.86
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........			17.00		10.27
NET PROFIT AFTER TAXES ON EQUITY...			26.81		12.51
NET PROFIT AFTER TAXES ON TOTAL INCOME..........			5.55		6.04

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 336 INDUSTRIAL ELECTR EQ

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............			9	12	178
FIXED ASSETS TO EQUITY............			86.46	87.62	45.84
LONG TERM DEBT TO EQUITY............			44.66	35.57	20.05
INTEREST EXPENSE TO TOTAL EXPENSES ...			1.92	2.11	1.93
COST OF SALES TO SALES.............			74.46	73.55	77.11
SALES TO INVENTORY..			4.87	4.55	4.55
COLLECTION PERIOD...			72.61	71.02	59.65
CURRENT ASSETS TO CURRENT LIABILITIES.......			1.26	1.42	1.52
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..			29.87	24.49	18.14
NET PROFIT BEFORE TAXES ON EQUITY...			44.66	36.24	22.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME............			9.78	10.31	5.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			9.10	9.87	4.88
CASH EARNINGS TO SALES.............			10.27	9.93	5.10
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........			22.62	17.72	11.04
NET PROFIT AFTER TAXES ON EQUITY...			33.81	26.22	13.66
NET PROFIT AFTER TAXES ON TOTAL INCOME..........			7.41	7.46	3.33

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 337 BATTERY MANUFACTURER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	5
FIXED ASSETS TO EQUITY	-	-	-	-	-53.90
LONG TERM DEBT TO EQUITY	-	-	-	-	-24.82
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	1.43
COST OF SALES TO SALES	-	-	-	-	77.40
SALES TO INVENTORY	-	-	-	-	4.24
COLLECTION PERIOD	-	-	-	-	66.59
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	.66
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-33.33
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-24.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	4.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	4.29
CASH EARNINGS TO SALES	-	-	-	-	4.61
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	-24.15
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	-17.73
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	3.11

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 337 BATTERY MANUFACTURER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	13
FIXED ASSETS TO EQUITY	-	-	-	-	64.56
LONG TERM DEBT TO EQUITY	-	-	-	-	49.80
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	2.18
COST OF SALES TO SALES	-	-	-	-	85.81
SALES TO INVENTORY	-	-	-	-	3.73
COLLECTION PERIOD	-	-	-	-	77.93
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-15.41
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-25.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	-3.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	-3.29
CASH EARNINGS TO SALES	-	-	-	-	-2.74
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	-20.38
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	-34.36
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	-4.31

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 338 : 339 MISC. ELECTR. EQUIPM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	7		10		241
FIXED ASSETS TO EQUITY............	88.64		102.36		66.62
LONG TERM DEBT TO EQUITY............	53.85		29.19		30.03
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.10		2.08		2.01
COST OF SALES TO SALES.............	70.25		69.21		71.43
SALES TO INVENTORY..	6.35		4.40		4.94
COLLECTION PERIOD...	53.89		60.76		67.90
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.04		1.12		1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	38.48		26.67		16.88
NET PROFIT BEFORE TAXES ON EQUITY...	64.84		35.77		23.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.48		12.01		5.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.13		11.92		4.95
CASH EARNINGS TO SALES.............	8.31		14.44		6.58
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED..........	30.87		23.14		13.15
NET PROFIT AFTER TAXES ON EQUITY...	52.01		31.04		17.99
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.00		10.42		4.01

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 338 : 339 MISC. ELECTR. EQUIPM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	8		13		363
FIXED ASSETS TO EQUITY............	99.67		90.92		45.17
LONG TERM DEBT TO EQUITY............	76.14		45.44		17.98
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.17		3.01		1.90
COST OF SALES TO SALES.............	67.94		68.36		70.98
SALES TO INVENTORY..	4.48		4.57		4.69
COLLECTION PERIOD...	46.72		68.63		51.22
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.56		1.36		1.68
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-3.77		21.78		30.13
NET PROFIT BEFORE TAXES ON EQUITY...	-6.77		32.69		37.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-1.48		8.47		9.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-2.11		8.35		9.28
CASH EARNINGS TO SALES.............	.94		9.80		8.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-4.28		18.49		19.89
NET PROFIT AFTER TAXES ON EQUITY...	-7.68		27.76		24.78
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-1.68		7.20		6.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 341 CEMENT MANUFACTURING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	-	-	-	-	6
FIXED ASSETS TO EQUITY............	-	-	-	-	112.83
LONG TERM DEBT TO EQUITY............	-	-	-	-	15.43
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	-	-	.83
COST OF SALES TO SALES.............	-	-	-	-	76.00
SALES TO INVENTORY..	-	-	-	-	18.75
COLLECTION PERIOD...	-	-	-	-	34.65
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-	-	-	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-	-	-	12.73
NET PROFIT BEFORE TAXES ON EQUITY...	-	-	-	-	16.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-	-	-	3.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	3.41
CASH EARNINGS TO SALES.............	-	-	-	-	9.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-	-	-	8.32
NET PROFIT AFTER TAXES ON EQUITY...	-	-	-	-	10.65
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-	-	-	2.60

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 347   CONCRETE MANUFACTUR.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	12	14	29	55	345
FIXED ASSETS TO EQUITY............	63.87	104.36	137.90	109.80	105.98
LONG TERM DEBT TO EQUITY............	22.61	44.64	63.59	47.94	46.58
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.75	2.95	3.13	3.01	3.45
COST OF SALES TO SALES............	72.66	70.79	77.95	74.93	71.85
SALES TO INVENTORY..	3.63	5.87	4.38	4.53	4.73
COLLECTION PERIOD...	45.50	49.81	84.45	67.17	66.61
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.08	1.30	1.10	1.26	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	3.75	6.81	-11.07	-3.63	.92
NET PROFIT BEFORE TAXES ON EQUITY...	4.66	10.01	-19.11	-5.57	1.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.33	3.12	-6.33	-1.99	.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.58	2.71	-6.74	-2.47	.10
CASH EARNINGS TO SALES.............	9.02	9.96	.18	4.62	7.11
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.28	7.85	-9.38	-2.34	2.18
NET PROFIT AFTER TAXES ON EQUITY...	5.31	11.55	-16.18	-3.59	3.29
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.66	3.60	-5.36	-1.29	1.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 341 CEMENT MANUFACTURING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			12
FIXED ASSETS TO EQUITY	-	-			65.27
LONG TERM DEBT TO EQUITY	-	-			46.56
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			8.46
COST OF SALES TO SALES	-	-			81.71
SALES TO INVENTORY	-	-			3.52
COLLECTION PERIOD	-	-			23.89
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			2.55
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			-3.24
NET PROFIT BEFORE TAXES ON EQUITY	-	-			-4.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			-7.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			-11.98
CASH EARNINGS TO SALES	-	-			-5.63
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			-4.69
NET PROFIT AFTER TAXES ON EQUITY	-	-			-7.22
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			-11.14

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 347 CONCRETE MANUFACTUR.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	13	20	50	83	474
FIXED ASSETS TO EQUITY	82.82	70.30	160.35	124.44	118.61
LONG TERM DEBT TO EQUITY	30.08	17.72	73.75	51.81	50.67
INTEREST EXPENSE TO TOTAL EXPENSES	2.88	2.56	2.93	2.86	3.38
COST OF SALES TO SALES	73.74	69.50	77.47	75.72	75.71
SALES TO INVENTORY	5.17	5.16	6.22	5.91	6.33
COLLECTION PERIOD	53.21	69.67	63.50	63.92	59.75
CURRENT ASSETS TO CURRENT LIABILITIES	1.58	1.88	1.09	1.21	1.28
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.55	14.73	7.41	8.93	3.01
NET PROFIT BEFORE TAXES ON EQUITY	6.25	18.25	14.65	15.06	4.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.25	9.11	3.42	4.41	1.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.60	8.61	2.96	3.93	.93
CASH EARNINGS TO SALES	7.89	12.80	6.63	7.87	6.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.60	11.88	5.45	6.91	4.11
NET PROFIT AFTER TAXES ON EQUITY	6.32	14.72	10.78	11.65	6.79
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.28	7.35	2.51	3.41	2.01

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 348   READY-MIX CONCRETE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	18	29	42	89	231
FIXED ASSETS TO EQUITY............	206.41	170.58	148.81	160.82	165.95
LONG TERM DEBT TO EQUITY............	62.58	55.91	43.81	48.98	47.09
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.70	3.08	2.51	2.71	2.73
COST OF SALES TO SALES.............	72.57	72.41	77.30	75.04	77.46
SALES TO INVENTORY..	15.70	17.35	11.60	13.54	14.31
COLLECTION PERIOD...	36.36	48.37	84.07	65.48	58.46
CURRENT ASSETS TO CURRENT LIABILITIES.......	.68	.81	.87	.83	.77
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-4.24	8.96	2.24	3.15	.39
NET PROFIT BEFORE TAXES ON EQUITY...	-7.36	14.75	3.56	5.11	.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-1.62	3.86	1.33	1.61	.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.90	3.44	.50	.99	-.55
CASH EARNINGS TO SALES.............	6.82	10.07	11.00	10.03	8.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-2.65	8.67	7.78	6.73	2.72
NET PROFIT AFTER TAXES ON EQUITY...	-4.59	14.28	12.36	10.90	4.33
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-1.01	3.74	4.60	3.43	1.25

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 348 READY-MIX CONCRETE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	21	31	62	114	367
FIXED ASSETS TO EQUITY	134.19	162.38	147.93	147.69	126.90
LONG TERM DEBT TO EQUITY	23.32	46.46	38.84	37.21	36.93
INTEREST EXPENSE TO TOTAL EXPENSES	2.18	3.18	2.37	2.45	2.62
COST OF SALES TO SALES	67.25	68.29	81.63	78.32	81.70
SALES TO INVENTORY	20.09	17.05	24.33	22.55	17.48
COLLECTION PERIOD	40.97	50.30	49.12	48.38	49.67
CURRENT ASSETS TO CURRENT LIABILITIES	.90	.81	.88	.87	1.00
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.64	8.62	4.36	4.92	3.22
NET PROFIT BEFORE TAXES ON EQUITY	5.01	13.45	6.79	7.50	4.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.97	3.82	1.41	1.79	1.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.53	3.32	.79	1.20	.61
CASH EARNINGS TO SALES	14.89	10.97	8.84	9.78	7.68
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.62	8.95	7.16	7.52	3.97
NET PROFIT AFTER TAXES ON EQUITY	10.48	13.96	11.15	11.46	6.03
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.13	3.96	2.32	2.73	1.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 351 CLAY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	7	6	20	33	153
FIXED ASSETS TO EQUITY	86.67	757.14	98.39	103.32	153.44
LONG TERM DEBT TO EQUITY	55.29	685.71	57.79	64.24	85.38
INTEREST EXPENSE TO TOTAL EXPENSES	3.12	2.72	3.74	3.40	2.84
COST OF SALES TO SALES	73.06	62.89	62.12	65.54	74.56
SALES TO INVENTORY	7.22	5.86	4.82	5.49	2.75
COLLECTION PERIOD	30.52	21.84	53.72	42.73	61.37
CURRENT ASSETS TO CURRENT LIABILITIES	1.32	.92	1.76	1.51	1.09
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.47	-6.42	17.31	13.44	-11.53
NET PROFIT BEFORE TAXES ON EQUITY	5.49	-50.00	27.74	22.39	-24.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.83	-1.07	9.18	5.30	-6.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.36	-1.69	8.61	4.75	-6.78
CASH EARNINGS TO SALES	3.34	2.79	11.65	8.07	5.73
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.74	-8.26	14.43	10.83	2.89
NET PROFIT AFTER TAXES ON EQUITY	2.75	-64.29	23.12	18.04	6.06
NET PROFIT AFTER TAXES ON TOTAL INCOME	.42	-1.38	7.65	4.27	1.52

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 351 CLAY PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	7	7	23	37	190
FIXED ASSETS TO EQUITY............	86.67	281.85	88.51	97.10	85.79
LONG TERM DEBT TO EQUITY............	55.29	183.09	11.55	19.80	32.95
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.12	10.44	4.68	5.01	4.14
COST OF SALES TO SALES............	73.06	67.92	67.34	67.72	81.72
SALES TO INVENTORY..	7.22	2.71	2.72	2.83	3.15
COLLECTION PERIOD...	30.52	100.11	44.74	47.71	39.49
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.32	1.28	2.29	2.07	1.43
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	3.47	1.17	8.93	8.02	-1.24
NET PROFIT BEFORE TAXES ON EQUITY...	5.49	4.07	12.06	11.61	-1.79
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.83	1.83	9.42	8.31	-.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.36	1.61	8.90	7.82	-2.69
CASH EARNINGS TO SALES............	3.34	7.18	11.23	10.48	3.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	1.74	1.10	6.50	5.85	-.15
NET PROFIT AFTER TAXES ON EQUITY...	2.75	3.83	8.77	8.47	-.21
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	.42	1.72	6.85	6.06	-.11

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 356 GLASS & GLASS PRODUC

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	5		10		99
FIXED ASSETS TO EQUITY	154.37		-94.84		76.71
LONG TERM DEBT TO EQUITY	67.96		-71.83		33.06
INTEREST EXPENSE TO TOTAL EXPENSES	.78		1.46		1.59
COST OF SALES TO SALES	68.13		87.34		73.22
SALES TO INVENTORY	4.69		8.71		5.15
COLLECTION PERIOD	67.07		35.99		70.12
CURRENT ASSETS TO CURRENT LIABILITIES	.99		.69		1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-13.64		609.62		4.48
NET PROFIT BEFORE TAXES ON EQUITY	-23.30		125.79		6.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-3.90		-10.44		1.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-3.90		-10.47		1.56
CASH EARNINGS TO SALES	-1.30		-8.71		3.67
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-12.50		638.46		3.98
NET PROFIT AFTER TAXES ON EQUITY	-21.36		131.75		5.45
NET PROFIT AFTER TAXES ON TOTAL INCOME	-3.58		-10.93		1.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 356 GLASS & GLASS PRODUC

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	5	4	13	22	143
FIXED ASSETS TO EQUITY............	154.37	104.93	166.53	147.02	88.16
LONG TERM DEBT TO EQUITY............	67.96	81.95	21.21	41.78	36.72
INTEREST EXPENSE TO TOTAL EXPENSES ...	.78	3.64	2.09	2.50	2.72
COST OF SALES TO SALES............	68.13	66.94	83.46	78.00	78.35
SALES TO INVENTORY..	4.69	8.01	4.29	5.00	5.34
COLLECTION PERIOD...	67.07	69.98	60.31	63.43	58.10
CURRENT ASSETS TO CURRENT LIABILITIES.......	.99	1.06	.90	.94	1.40
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-13.64	15.09	6.85	9.37	8.12
NET PROFIT BEFORE TAXES ON EQUITY...	-23.30	31.77	9.24	14.96	11.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-3.90	4.60	1.27	2.11	3.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-3.90	4.54	1.26	2.08	2.89
CASH EARNINGS TO SALES............	-1.30	5.76	1.85	2.92	4.90
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-12.50	11.66	.63	4.59	5.12
NET PROFIT AFTER TAXES ON EQUITY...	-21.36	24.55	.86	7.33	7.39
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-3.58	3.56	.12	1.03	1.90

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 343 & 345 & 352 : 355 & 357 & 359 OTH NON-METALLIC MIN

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-	-	-	6
FIXED ASSETS TO EQUITY............	-	-	-	-	216.26
LONG TERM DEBT TO EQUITY............	-	-	-	-	15.76
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-	-	-	2.11
COST OF SALES TO SALES............	-	-	-	-	75.29
SALES TO INVENTORY..	-	-	-	-	6.11
COLLECTION PERIOD...	-	-	-	-	99.64
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-	-	-	.84
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-	-	-	13.58
NET PROFIT BEFORE TAXES ON EQUITY...	-	-	-	-	17.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-	-	-	1.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	1.70
CASH EARNINGS TO SALES.............	-	-	-	-	4.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-	-	-	9.81
NET PROFIT AFTER TAXES ON EQUITY...	-	-	-	-	12.81
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-	-	-	1.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 343 & 345 & 352 : 355 & 357 & 359 OTH NON-METALLIC MIN

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	-	-			17
FIXED ASSETS TO EQUITY............	-	-			92.68
LONG TERM DEBT TO EQUITY............	-	-			2.53
INTEREST EXPENSE TO TOTAL EXPENSES ...	-	-			1.88
COST OF SALES TO SALES............	-	-			77.76
SALES TO INVENTORY..	-	-			20.65
COLLECTION PERIOD...	-	-			62.47
CURRENT ASSETS TO CURRENT LIABILITIES.......	-	-			1.03
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-	-			20.11
NET PROFIT BEFORE TAXES ON EQUITY...	-	-			24.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-	-			12.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			11.39
CASH EARNINGS TO SALES............	-	-			13.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-	-			12.06
NET PROFIT AFTER TAXES ON EQUITY...	-	-			14.95
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-	-			7.57

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 365 PETROLEUM REFINERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-		-		4
FIXED ASSETS TO EQUITY	-		-		65.38
LONG TERM DEBT TO EQUITY	-		-		27.35
INTEREST EXPENSE TO TOTAL EXPENSES	-		-		.76
COST OF SALES TO SALES	-		-		62.08
SALES TO INVENTORY	-		-		16.83
COLLECTION PERIOD	-		-		54.21
CURRENT ASSETS TO CURRENT LIABILITIES	-		-		.99
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-		-		27.91
NET PROFIT BEFORE TAXES ON EQUITY	-		-		35.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-		-		8.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-		-		8.32
CASH EARNINGS TO SALES	-		-		11.19
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-		-		25.91
NET PROFIT AFTER TAXES ON EQUITY	-		-		33.33
NET PROFIT AFTER TAXES ON TOTAL INCOME	-		-		7.72

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 365 PETROLEUM REFINERIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-				9
FIXED ASSETS TO EQUITY	-				23.84
LONG TERM DEBT TO EQUITY	-				.86
INTEREST EXPENSE TO TOTAL EXPENSES	-				.04
COST OF SALES TO SALES	-				67.29
SALES TO INVENTORY	-				6.34
COLLECTION PERIOD	-				46.67
CURRENT ASSETS TO CURRENT LIABILITIES	-				2.84
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-				30.96
NET PROFIT BEFORE TAXES ON EQUITY	-				32.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-				13.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-				12.86
CASH EARNINGS TO SALES	-				10.50
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-				20.77
NET PROFIT AFTER TAXES ON EQUITY	-				21.75
NET PROFIT AFTER TAXES ON TOTAL INCOME	-				8.72

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 369 OTH PETROLEUM & COAL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-	-	-	8
FIXED ASSETS TO EQUITY	-	-	-	-	112.50
LONG TERM DEBT TO EQUITY	-	-	-	-	36.78
INTEREST EXPENSE TO TOTAL EXPENSES	-	-	-	-	1.49
COST OF SALES TO SALES	-	-	-	-	82.96
SALES TO INVENTORY	-	-	-	-	5.77
COLLECTION PERIOD	-	-	-	-	101.07
CURRENT ASSETS TO CURRENT LIABILITIES	-	-	-	-	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-	-	-	-2.65
NET PROFIT BEFORE TAXES ON EQUITY	-	-	-	-	-4.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-	-	-	-1.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-	-	-	-2.31
CASH EARNINGS TO SALES	-	-	-	-	1.12
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-	-	-	-2.80
NET PROFIT AFTER TAXES ON EQUITY	-	-	-	-	-4.30
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-	-	-	-2.01

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 369 OTH PETROLEUM & COAL

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	-		3		25
FIXED ASSETS TO EQUITY............	-		73.67		93.08
LONG TERM DEBT TO EQUITY............	-		16.69		25.87
INTEREST EXPENSE TO TOTAL EXPENSES ...	-		2.06		1.99
COST OF SALES TO SALES............	-		74.41		77.19
SALES TO INVENTORY..	-		16.69		12.14
COLLECTION PERIOD...	-		43.24		35.52
CURRENT ASSETS TO CURRENT LIABILITIES.......	-		1.62		1.54
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-		14.67		17.55
NET PROFIT BEFORE TAXES ON EQUITY...	-		18.36		24.69
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-		4.51		5.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-		4.14		5.72
CASH EARNINGS TO SALES.............	-		5.24		5.91
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-		7.34		10.64
NET PROFIT AFTER TAXES ON EQUITY...	-		9.18		14.97
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-		2.26		3.58

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 372 FERTILIZERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-			14
FIXED ASSETS TO EQUITY		-			79.22
LONG TERM DEBT TO EQUITY		-			40.94
INTEREST EXPENSE TO TOTAL EXPENSES		-			4.77
COST OF SALES TO SALES		-			83.04
SALES TO INVENTORY		-			3.86
COLLECTION PERIOD		-			116.79
CURRENT ASSETS TO CURRENT LIABILITIES		-			1.60
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-			-12.39
NET PROFIT BEFORE TAXES ON EQUITY		-			-17.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-			-7.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			-7.53
CASH EARNINGS TO SALES		-			-5.45
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-			-13.11
NET PROFIT AFTER TAXES ON EQUITY		-			-18.63
NET PROFIT AFTER TAXES ON TOTAL INCOME		-			-7.63

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 372 FERTILIZERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3				42
FIXED ASSETS TO EQUITY............	163.29				64.80
LONG TERM DEBT TO EQUITY............	22.38				9.86
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.82				2.96
COST OF SALES TO SALES.............	88.03				86.30
SALES TO INVENTORY..	2.90				4.62
COLLECTION PERIOD...	69.01				61.91
CURRENT ASSETS TO CURRENT LIABILITIES.......	.97				1.21
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	65.42				21.08
NET PROFIT BEFORE TAXES ON EQUITY...	88.99				23.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.15				3.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.95				2.52
CASH EARNINGS TO SALES.............	4.65				4.13
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	37.40				12.70
NET PROFIT AFTER TAXES ON EQUITY...	50.87				14.36
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.94				2.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 374 PHARMACEUTICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-			48
FIXED ASSETS TO EQUITY............		-			31.81
LONG TERM DEBT TO EQUITY............		-			25.46
INTEREST EXPENSE TO TOTAL EXPENSES ...		-			1.38
COST OF SALES TO SALES.............		-			55.49
SALES TO INVENTORY..		-			2.66
COLLECTION PERIOD...		-			83.05
CURRENT ASSETS TO CURRENT LIABILITIES.......		-			2.18
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-			10.17
NET PROFIT BEFORE TAXES ON EQUITY...		-			12.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-			8.46
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			7.40
CASH EARNINGS TO SALES.............		-			7.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-			6.45
NET PROFIT AFTER TAXES ON EQUITY...		-			8.20
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-			5.37

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 374 PHARMACEUTICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	4	-			103
FIXED ASSETS TO EQUITY............	16.54	-			38.07
LONG TERM DEBT TO EQUITY............	2.04	-			10.31
INTEREST EXPENSE TO TOTAL EXPENSES ...	.91	-			1.32
COST OF SALES TO SALES.............	60.32	-			62.08
SALES TO INVENTORY..	5.38	-			4.39
COLLECTION PERIOD...	33.78	-			58.07
CURRENT ASSETS TO CURRENT LIABILITIES.......	3.15	-			2.03
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	28.33	-			21.75
NET PROFIT BEFORE TAXES ON EQUITY...	29.13	-			25.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	9.43	-			8.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.24	-			8.74
CASH EARNINGS TO SALES.............	7.44	-			6.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	18.78	-			12.91
NET PROFIT AFTER TAXES ON EQUITY...	19.31	-			14.85
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.25	-			5.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 375 PAINT & VARNISH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			37
FIXED ASSETS TO EQUITY	-	-			56.97
LONG TERM DEBT TO EQUITY	-	-			23.40
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			1.93
COST OF SALES TO SALES	-	-			74.08
SALES TO INVENTORY	-	-			5.51
COLLECTION PERIOD	-	-			53.02
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			1.22
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			8.79
NET PROFIT BEFORE TAXES ON EQUITY	-	-			10.94
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			1.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			1.60
CASH EARNINGS TO SALES	-	-			3.35
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			8.00
NET PROFIT AFTER TAXES ON EQUITY	-	-			9.96
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			1.70

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 375 PAINT & VARNISH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3	-	4	7	97
FIXED ASSETS TO EQUITY	64.78	-	61.56	62.86	36.66
LONG TERM DEBT TO EQUITY	21.20	-	21.13	21.16	9.16
INTEREST EXPENSE TO TOTAL EXPENSES	3.04	-	1.63	2.56	1.17
COST OF SALES TO SALES	65.38	-	64.95	65.23	75.43
SALES TO INVENTORY	5.69	-	4.92	5.39	4.44
COLLECTION PERIOD	45.47	-	68.42	53.63	48.60
CURRENT ASSETS TO CURRENT LIABILITIES	1.13	-	1.40	1.24	1.62
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	39.75	-	35.40	37.14	19.54
NET PROFIT BEFORE TAXES ON EQUITY	50.42	-	45.63	47.56	22.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.16	-	10.00	6.25	5.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.08	-	9.71	6.09	4.89
CASH EARNINGS TO SALES	4.31	-	7.85	5.57	4.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	31.96	-	22.86	26.50	12.57
NET PROFIT AFTER TAXES ON EQUITY	40.54	-	29.47	33.94	14.45
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.35	-	6.46	4.46	3.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 376 SOAP & CLEANING COMP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			7		41
FIXED ASSETS TO EQUITY			925.00		91.29
LONG TERM DEBT TO EQUITY			629.17		51.24
INTEREST EXPENSE TO TOTAL EXPENSES			3.24		2.14
COST OF SALES TO SALES			73.38		74.76
SALES TO INVENTORY			5.59		6.20
COLLECTION PERIOD			51.84		54.18
CURRENT ASSETS TO CURRENT LIABILITIES			.80		1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			20.73		11.99
NET PROFIT BEFORE TAXES ON EQUITY			154.17		18.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME			4.25		3.95
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			4.25		3.92
CASH EARNINGS TO SALES			5.52		5.51
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			17.65		10.86
NET PROFIT AFTER TAXES ON EQUITY			131.25		16.67
NET PROFIT AFTER TAXES ON TOTAL INCOME			3.62		3.58

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 376 SOAP & CLEANING COMP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............			8		71
FIXED ASSETS TO EQUITY............			161.03		52.35
LONG TERM DEBT TO EQUITY............			81.28		10.23
INTEREST EXPENSE TO TOTAL EXPENSES ...			2.29		.59
COST OF SALES TO SALES............			56.89		69.13
SALES TO INVENTORY..			7.03		7.42
COLLECTION PERIOD...			57.29		56.10
CURRENT ASSETS TO CURRENT LIABILITIES.......			1.03		1.45
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..			31.18		28.95
NET PROFIT BEFORE TAXES ON EQUITY...			58.21		33.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME............			7.21		7.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			7.21		7.39
CASH EARNINGS TO SALES............			8.09		5.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........			27.88		16.16
NET PROFIT AFTER TAXES ON EQUITY...			52.05		18.53
NET PROFIT AFTER TAXES ON TOTAL INCOME..........			6.45		4.39

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 377 TOILET PREPARATIONS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			53
FIXED ASSETS TO EQUITY	-	-			42.63
LONG TERM DEBT TO EQUITY	-	-			24.34
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			3.87
COST OF SALES TO SALES	-	-			60.61
SALES TO INVENTORY	-	-			3.79
COLLECTION PERIOD	-	-			46.73
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			1.30
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			3.26
NET PROFIT BEFORE TAXES ON EQUITY	-	-			4.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			.47
CASH EARNINGS TO SALES	-	-			2.77
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			.66
NET PROFIT AFTER TAXES ON EQUITY	-	-			.84
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			.17

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 377 TOILET PREPARATIONS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-	-			86
FIXED ASSETS TO EQUITY	-	-			28.59
LONG TERM DEBT TO EQUITY	-	-			7.23
INTEREST EXPENSE TO TOTAL EXPENSES	-	-			.70
COST OF SALES TO SALES	-	-			56.42
SALES TO INVENTORY	-	-			4.82
COLLECTION PERIOD	-	-			54.51
CURRENT ASSETS TO CURRENT LIABILITIES	-	-			2.54
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-	-			20.92
NET PROFIT BEFORE TAXES ON EQUITY	-	-			22.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-	-			9.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-	-			8.22
CASH EARNINGS TO SALES	-	-			7.34
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-	-			13.44
NET PROFIT AFTER TAXES ON EQUITY	-	-			14.75
NET PROFIT AFTER TAXES ON TOTAL INCOME	-	-			5.88

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 378 INDUSTRIAL CHEMICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............		-	7		66
FIXED ASSETS TO EQUITY............		-	28.36		54.42
LONG TERM DEBT TO EQUITY............		-	2.07		12.17
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	.36		.39
COST OF SALES TO SALES.............		-	54.28		69.03
SALES TO INVENTORY..		-	3.99		8.31
COLLECTION PERIOD...		-	156.45		76.42
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	3.07		1.53
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	22.16		11.82
NET PROFIT BEFORE TAXES ON EQUITY...		-	22.77		13.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME...........		-	17.87		5.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	17.69		5.08
CASH EARNINGS TO SALES............		-	15.39		6.85
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	17.45		7.61
NET PROFIT AFTER TAXES ON EQUITY...		-	17.92		8.71
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-	14.07		3.65

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 378 INDUSTRIAL CHEMICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			13	16	124
FIXED ASSETS TO EQUITY			47.81	49.74	75.03
LONG TERM DEBT TO EQUITY			7.05	7.20	25.59
INTEREST EXPENSE TO TOTAL EXPENSES			1.40	1.31	1.30
COST OF SALES TO SALES			57.22	59.67	76.13
SALES TO INVENTORY			7.25	7.60	7.41
COLLECTION PERIOD			63.46	62.07	52.02
CURRENT ASSETS TO CURRENT LIABILITIES			2.85	2.62	1.59
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			62.57	60.20	26.09
NET PROFIT BEFORE TAXES ON EQUITY			69.74	67.30	34.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME			31.18	28.57	8.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			30.62	28.01	8.35
CASH EARNINGS TO SALES			22.80	21.32	7.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			40.20	38.73	15.69
NET PROFIT AFTER TAXES ON EQUITY			44.81	43.30	21.04
NET PROFIT AFTER TAXES ON TOTAL INCOME			20.04	18.38	5.23

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 371 & 373 & 379 OTHER CHEMICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			6		145
FIXED ASSETS TO EQUITY			105.91		82.76
LONG TERM DEBT TO EQUITY			56.97		25.81
INTEREST EXPENSE TO TOTAL EXPENSES			3.27		2.01
COST OF SALES TO SALES			65.06		72.69
SALES TO INVENTORY			3.23		4.78
COLLECTION PERIOD			58.65		73.14
CURRENT ASSETS TO CURRENT LIABILITIES			1.50		1.16
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			13.83		1.27
NET PROFIT BEFORE TAXES ON EQUITY			21.87		1.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME			9.03		.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			8.94		-.03
CASH EARNINGS TO SALES			10.09		2.16
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			9.87		.34
NET PROFIT AFTER TAXES ON EQUITY			15.60		.45
NET PROFIT AFTER TAXES ON TOTAL INCOME			6.45		.11

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 371 & 373 & 379 OTHER CHEMICALS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			12	15	282
FIXED ASSETS TO EQUITY			81.82	81.30	59.59
LONG TERM DEBT TO EQUITY			19.51	19.54	9.78
INTEREST EXPENSE TO TOTAL EXPENSES			1.64	1.66	1.85
COST OF SALES TO SALES			78.19	78.13	75.23
SALES TO INVENTORY			6.13	6.07	5.88
COLLECTION PERIOD			27.05	28.72	54.73
CURRENT ASSETS TO CURRENT LIABILITIES			1.25	1.25	1.69
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			40.47	38.70	17.23
NET PROFIT BEFORE TAXES ON EQUITY			50.95	48.72	19.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME			7.85	7.63	6.95
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			7.41	7.20	6.60
CASH EARNINGS TO SALES			7.07	6.90	6.01
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			28.41	27.06	10.63
NET PROFIT AFTER TAXES ON EQUITY			35.76	34.08	12.11
NET PROFIT AFTER TAXES ON TOTAL INCOME			5.51	5.34	4.28

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 381 SCIENTIFIC & PROF EQ

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	23	24	82	129	629
FIXED ASSETS TO EQUITY	60.86	92.05	42.98	55.73	43.12
LONG TERM DEBT TO EQUITY	40.73	48.17	18.90	27.85	23.80
INTEREST EXPENSE TO TOTAL EXPENSES	1.63	1.80	1.66	1.68	1.86
COST OF SALES TO SALES	63.57	58.38	59.17	59.80	63.13
SALES TO INVENTORY	8.28	6.72	8.10	7.83	7.21
COLLECTION PERIOD	48.78	83.26	47.20	54.19	49.98
CURRENT ASSETS TO CURRENT LIABILITIES	1.11	1.16	1.40	1.28	1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	38.93	31.65	48.57	43.02	27.12
NET PROFIT BEFORE TAXES ON EQUITY	57.03	48.61	59.26	56.69	34.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.56	12.60	13.82	12.65	8.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.39	12.56	13.66	12.51	8.45
CASH EARNINGS TO SALES	7.60	10.17	12.35	11.09	8.07
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	26.28	21.35	36.11	31.07	19.07
NET PROFIT AFTER TAXES ON EQUITY	38.50	32.80	44.05	40.95	24.32
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.78	8.50	10.27	9.14	6.17

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 381 SCIENTIFIC & PROF EQ

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	27	24	87	138	727
FIXED ASSETS TO EQUITY............	58.64	92.05	29.70	36.40	34.63
LONG TERM DEBT TO EQUITY............	70.27	48.17	9.23	16.97	14.20
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.55	1.80	1.82	2.00	2.03
COST OF SALES TO SALES.............	68.78	58.38	61.45	62.76	66.68
SALES TO INVENTORY..	5.56	6.72	5.04	5.24	4.75
COLLECTION PERIOD...	52.10	83.26	57.83	58.53	53.00
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.23	1.16	2.02	1.71	1.91
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.86	31.65	43.18	38.66	25.29
NET PROFIT BEFORE TAXES ON EQUITY...	23.99	48.61	48.38	46.38	29.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.58	12.60	16.56	13.20	10.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.14	12.56	16.15	12.82	9.42
CASH EARNINGS TO SALES.............	3.56	10.17	12.86	10.69	8.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.75	21.35	28.53	25.41	16.17
NET PROFIT AFTER TAXES ON EQUITY...	13.41	32.80	31.96	30.49	19.08
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.44	8.50	10.94	8.68	6.43

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 382 JEWELLERY & SILVERWA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	8	6	21	35	343
FIXED ASSETS TO EQUITY............	17.71	37.17	18.31	21.18	29.45
LONG TERM DEBT TO EQUITY............	10.68	23.80	8.82	11.47	16.85
INTEREST EXPENSE TO TOTAL EXPENSES ...	.94	4.51	1.53	1.94	2.26
COST OF SALES TO SALES.............	60.99	79.93	69.21	69.16	71.38
SALES TO INVENTORY..	3.19	2.85	2.23	2.49	2.94
COLLECTION PERIOD...	40.08	70.44	48.28	50.13	59.11
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.58	1.75	1.92	1.82	1.64
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	33.33	-2.15	19.60	18.04	18.63
NET PROFIT BEFORE TAXES ON EQUITY...	37.50	-2.67	21.58	20.34	22.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	9.40	-.86	8.19	6.94	6.22
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.22	-2.44	7.91	6.49	5.94
CASH EARNINGS TO SALES.............	8.68	-.70	7.19	6.22	6.37
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	27.31	-7.74	13.94	12.34	14.46
NET PROFIT AFTER TAXES ON EQUITY...	30.73	-9.63	15.35	13.91	17.16
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	7.70	-3.09	5.83	4.75	4.83

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 382 JEWELLERY & SILVERWA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	8	6	22	36	434
FIXED ASSETS TO EQUITY	17.71	37.17	16.03	19.21	31.18
LONG TERM DEBT TO EQUITY	10.68	23.80	7.39	10.14	11.48
INTEREST EXPENSE TO TOTAL EXPENSES	.94	4.51	1.26	1.72	3.19
COST OF SALES TO SALES	60.99	79.93	67.43	67.99	69.75
SALES TO INVENTORY	3.19	2.85	2.31	2.51	3.13
COLLECTION PERIOD	40.08	70.44	39.76	44.21	64.82
CURRENT ASSETS TO CURRENT LIABILITIES	1.58	1.75	1.97	1.86	1.59
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	33.33	-2.15	24.07	21.34	23.64
NET PROFIT BEFORE TAXES ON EQUITY	37.50	-2.67	26.11	23.74	27.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.40	-.86	9.46	7.95	7.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.22	-2.44	9.24	7.56	7.00
CASH EARNINGS TO SALES	8.68	-.70	8.18	7.01	6.13
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	27.31	-7.74	17.92	15.29	15.82
NET PROFIT AFTER TAXES ON EQUITY	30.73	-9.63	19.44	17.01	18.23
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.70	-3.09	7.04	5.70	4.93

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 383 BROOM BRUSH & MOP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............			4		26
FIXED ASSETS TO EQUITY............			87.56		80.92
LONG TERM DEBT TO EQUITY............			130.22		78.71
INTEREST EXPENSE TO TOTAL EXPENSES ...			4.50		2.52
COST OF SALES TO SALES.............			65.23		76.19
SALES TO INVENTORY..			4.44		4.19
COLLECTION PERIOD...			49.47		52.99
CURRENT ASSETS TO CURRENT LIABILITIES.......			2.09		1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..			32.75		5.78
NET PROFIT BEFORE TAXES ON EQUITY...			75.11		10.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME............			13.93		1.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			13.72		1.14
CASH EARNINGS TO SALES.............			15.40		2.70
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........			26.74		1.93
NET PROFIT AFTER TAXES ON EQUITY...			61.33		3.51
NET PROFIT AFTER TAXES ON TOTAL INCOME..........			11.38		.48

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 383 BROOM BRUSH & MOP

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	3		4		44
FIXED ASSETS TO EQUITY............	64.02		87.56		47.23
LONG TERM DEBT TO EQUITY............	66.07		130.22		25.79
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.73		4.50		2.30
COST OF SALES TO SALES.............	76.67		65.23		73.54
SALES TO INVENTORY..	3.11		4.44		3.89
COLLECTION PERIOD...	49.87		49.47		53.56
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.36		2.09		1.77
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	18.97		32.75		17.85
NET PROFIT BEFORE TAXES ON EQUITY...	31.50		75.11		23.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.84		13.93		5.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.84		13.72		5.83
CASH EARNINGS TO SALES.............	4.67		15.40		5.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	17.04		26.74		10.61
NET PROFIT AFTER TAXES ON EQUITY...	28.30		61.33		13.97
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.45		11.38		3.55

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 393 SPORTING GOODS & TOY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	7		16		181
FIXED ASSETS TO EQUITY............	76.94		20.58		50.61
LONG TERM DEBT TO EQUITY............	57.77		3.88		27.65
INTEREST EXPENSE TO TOTAL EXPENSES ...	6.15		2.60		3.19
COST OF SALES TO SALES.............	66.43		68.15		74.36
SALES TO INVENTORY..	2.04		1.32		2.11
COLLECTION PERIOD...	91.97		138.15		90.39
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.39		1.97		1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-4.86		6.91		-2.82
NET PROFIT BEFORE TAXES ON EQUITY...	-7.77		7.20		-3.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-2.63		5.86		-1.27
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-2.90		5.70		-1.45
CASH EARNINGS TO SALES.............	-3.79		4.17		-.58
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-9.72		3.77		-4.97
NET PROFIT AFTER TAXES ON EQUITY...	-15.54		3.93		-6.54
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-5.26		3.20		-2.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 393 SPORTING GOODS & TOY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	8	3	17	28	253
FIXED ASSETS TO EQUITY............	96.42	34.30	25.83	39.33	59.39
LONG TERM DEBT TO EQUITY............	171.63	37.21	6.41	38.50	21.99
INTEREST EXPENSE TO TOTAL EXPENSES ...	9.87	2.48	3.54	5.51	4.65
COST OF SALES TO SALES.............	76.61	63.64	67.77	69.87	69.97
SALES TO INVENTORY..	2.90	2.71	2.26	2.47	3.57
COLLECTION PERIOD...	98.67	20.83	86.38	81.68	64.56
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.08	1.41	1.87	1.88	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-6.78	-.85	17.30	7.77	18.83
NET PROFIT BEFORE TAXES ON EQUITY...	-18.48	-1.16	18.70	10.88	24.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-3.81	-.15	8.68	3.73	6.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-4.83	-.15	8.56	3.36	6.03
CASH EARNINGS TO SALES.............	-2.01	1.24	6.92	3.55	5.99
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-8.09	-.42	11.02	3.59	11.58
NET PROFIT AFTER TAXES ON EQUITY...	-22.06	-.58	11.91	5.03	14.95
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-4.55	-.07 *	5.53	1.72 *	3.92

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 384 : 385 & 395 : 399 OTHER MANUFACTURING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	89	36	200	325	2,018
FIXED ASSETS TO EQUITY	124.53	100.37	65.60	80.94	85.92
LONG TERM DEBT TO EQUITY	72.84	62.97	26.40	39.00	42.29
INTEREST EXPENSE TO TOTAL EXPENSES	2.70	2.86	2.40	2.54	2.72
COST OF SALES TO SALES	73.12	72.92	67.71	69.90	73.06
SALES TO INVENTORY	5.50	5.76	5.55	5.55	5.48
COLLECTION PERIOD	68.28	78.56	69.13	69.51	64.92
CURRENT ASSETS TO CURRENT LIABILITIES	1.16	1.22	1.50	1.35	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.12	3.34	16.90	13.23	4.06
NET PROFIT BEFORE TAXES ON EQUITY	13.19	5.68	22.54	19.47	6.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.40	1.20	7.32	5.23	1.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.04	.91	6.73	4.74	1.10
CASH EARNINGS TO SALES	4.84	4.21	9.15	7.35	3.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	5.78	3.66	14.54	11.33	2.82
NET PROFIT AFTER TAXES ON EQUITY	10.69	6.23	19.39	16.68	4.24
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.94	1.32	6.30	4.48*	1.06

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 384 : 385 & 395 : 399 OTHER MANUFACTURING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	107	42	229	378	2,605
FIXED ASSETS TO EQUITY............	70.29	86.81	98.85	84.93	79.94
LONG TERM DEBT TO EQUITY............	27.32	41.95	43.93	36.23	32.44
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.41	2.07	2.53	2.45	2.44
COST OF SALES TO SALES............	73.79	70.26	74.76	74.04	75.21
SALES TO INVENTORY..	5.94	4.39	6.93	6.25	5.97
COLLECTION PERIOD...	58.41	65.75	55.63	57.46	54.84
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.56	1.28	1.31	1.39	1.40
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.85	22.62	16.04	16.51	13.19
NET PROFIT BEFORE TAXES ON EQUITY...	21.25	35.19	25.72	24.43	18.85
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	6.53	8.17	5.24	5.95	4.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.97	7.26	4.88	5.47	4.33
CASH EARNINGS TO SALES.............	7.40	7.24	6.96	7.14	6.22
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	10.61	12.83	11.88	11.44	8.97
NET PROFIT AFTER TAXES ON EQUITY...	14.23	19.96	19.05	16.93	12.82
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.37	4.63	3.88	4.12	3.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 404 BUILDING CONTRACTORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	564	679	2,843	4,086	16,090
FIXED ASSETS TO EQUITY	61.49	57.28	54.42	55.71	52.53
LONG TERM DEBT TO EQUITY	34.19	30.48	29.80	30.45	28.63
INTEREST EXPENSE TO TOTAL EXPENSES	2.55	2.65	2.68	2.65	2.67
COST OF SALES TO SALES	77.79	78.85	78.28	78.31	79.03
SALES TO INVENTORY	2.99	3.76	3.01	3.11	3.23
COLLECTION PERIOD	77.72	53.93	71.38	69.34	69.15
CURRENT ASSETS TO CURRENT LIABILITIES	1.24	1.26	1.29	1.28	1.32
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	11.38	9.78	11.48	11.24	8.99
NET PROFIT BEFORE TAXES ON EQUITY	15.94	13.22	15.54	15.28	12.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.52	3.09	4.65	4.37	3.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.71	2.30	3.82	3.56	2.74
CASH EARNINGS TO SALES	5.57	4.64	6.06	5.76	5.04
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.24	7.34	9.28	8.88	6.90
NET PROFIT AFTER TAXES ON EQUITY	11.55	9.92	12.56	12.08	9.22
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.27	2.31	3.76	3.46	2.76

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 404 BUILDING CONTRACTORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	638	762	3,265	4,665	18,282
FIXED ASSETS TO EQUITY	69.95	77.52	71.75	72.35	65.03
LONG TERM DEBT TO EQUITY	47.01	64.06	56.21	56.27	45.62
INTEREST EXPENSE TO TOTAL EXPENSES	2.72	3.26	3.14	3.10	2.98
COST OF SALES TO SALES	84.39	82.56	83.77	83.69	83.48
SALES TO INVENTORY	4.78	3.59	3.17	3.37	3.67
COLLECTION PERIOD	56.47	49.16	63.48	60.61	64.19
CURRENT ASSETS TO CURRENT LIABILITIES	1.22	1.32	1.22	1.23	1.26
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.85	8.53	6.48	6.92	8.65
NET PROFIT BEFORE TAXES ON EQUITY	12.15	14.62	10.45	11.37	13.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.97	2.90	2.12	2.21	2.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.98	1.63	1.09	1.15	1.56
CASH EARNINGS TO SALES	3.70	4.69	4.20	4.20	4.46
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.44	7.47	6.46	6.62	7.41
NET PROFIT AFTER TAXES ON EQUITY	10.28	12.81	10.62	10.88	11.39
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.67	2.54	2.12	2.11	2.32

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 406 HIGHWAY & BRIDGE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	54	69	210	333	1,244
FIXED ASSETS TO EQUITY............	172.12	124.95	145.12	143.40	124.03
LONG TERM DEBT TO EQUITY............	59.45	35.88	45.12	44.56	35.11
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.28	2.71	3.14	3.07	2.82
COST OF SALES TO SALES.............	89.29	82.39	82.68	83.62	82.86
SALES TO INVENTORY..	32.76	21.21	22.42	23.24	25.68
COLLECTION PERIOD...	48.62	70.23	67.32	65.09	55.05
CURRENT ASSETS TO CURRENT LIABILITIES.......	.92	1.13	1.00	1.02	1.08
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.17	10.41	8.96	8.12	8.78
NET PROFIT BEFORE TAXES ON EQUITY...	-.30	15.52	14.25	12.86	12.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.07	5.81	4.94	4.33	4.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.27	5.07	4.10	3.46	3.16
CASH EARNINGS TO SALES.............	15.28	17.38	16.99	16.82	16.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	3.13	11.09	9.64	9.14	9.24
NET PROFIT AFTER TAXES ON EQUITY...	5.41	16.54	15.34	14.47	13.59
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.34	6.19	5.31	4.87	4.37

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 406 HIGHWAY & BRIDGE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	67	96	276	439	1,663
FIXED ASSETS TO EQUITY............	61.75	144.69	185.54	149.98	126.82
LONG TERM DEBT TO EQUITY............	15.79	30.45	70.24	49.28	38.56
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.43	2.36	3.00	2.80	2.56
COST OF SALES TO SALES.............	88.89	82.89	87.58	86.78	86.49
SALES TO INVENTORY..	7.97	23.63	27.54	20.69	13.57
COLLECTION PERIOD...	66.33	55.47	72.91	68.52	62.33
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.19	.97	1.03	1.04	1.15
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	.92	12.27	10.50	9.44	6.38
NET PROFIT BEFORE TAXES ON EQUITY...	1.19	19.15	21.87	16.93	10.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.53	5.56	4.42	4.21	2.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.35	5.01	3.96	3.68	1.65
CASH EARNINGS TO SALES.............	10.23	17.17	14.59	14.59	10.37
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	2.47	10.48	9.76	8.83	6.83
NET PROFIT AFTER TAXES ON EQUITY...	3.20	16.36	20.34	15.82	11.35
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.42	4.76	4.11	3.93	2.67

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 409 OTHER CONSTRUCTION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	38	50	221	309	1,196
FIXED ASSETS TO EQUITY	110.29	66.87	86.82	84.60	82.06
LONG TERM DEBT TO EQUITY	35.11	15.20	24.53	23.46	22.04
INTEREST EXPENSE TO TOTAL EXPENSES	2.05	2.06	2.43	2.32	2.21
COST OF SALES TO SALES	74.96	73.18	71.19	71.95	75.24
SALES TO INVENTORY	10.23	9.42	6.94	7.55	8.21
COLLECTION PERIOD	58.55	65.77	77.67	73.51	66.77
CURRENT ASSETS TO CURRENT LIABILITIES	1.03	1.42	1.25	1.25	1.25
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	18.93	16.57	20.99	20.06	10.97
NET PROFIT BEFORE TAXES ON EQUITY	27.76	19.92	28.13	26.52	14.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.24	8.02	10.36	9.51	4.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.69	7.46	9.67	8.85	4.09
CASH EARNINGS TO SALES	13.72	15.29	17.46	16.67	12.68
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	19.60	16.45	18.38	18.13	12.22
NET PROFIT AFTER TAXES ON EQUITY	28.74	19.77	24.62	23.97	15.90
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.46	7.96	9.07	8.59	5.39

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 409 OTHER CONSTRUCTION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	46	58	281	335	1,462
FIXED ASSETS TO EQUITY	92.17	67.87	74.47	74.80	88.34
LONG TERM DEBT TO EQUITY	29.00	17.11	21.86	21.86	24.93
INTEREST EXPENSE TO TOTAL EXPENSES	1.91	2.01	2.13	2.10	2.07
COST OF SALES TO SALES	78.86	75.85	82.41	81.76	84.80
SALES TO INVENTORY	12.55	11.18	14.82	14.36	8.71
COLLECTION PERIOD	66.43	64.72	63.00	63.34	68.53
CURRENT ASSETS TO CURRENT LIABILITIES	1.21	1.47	1.18	1.20	1.21
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	12.40	19.90	10.35	11.00	6.19
NET PROFIT BEFORE TAXES ON EQUITY	17.53	24.63	13.95	14.79	8.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.84	8.21	4.87	5.02	2.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.34	7.68	4.20	4.37	1.74
CASH EARNINGS TO SALES	9.45	13.39	10.23	10.38	7.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.73	17.56	8.78	9.47	5.84
NET PROFIT AFTER TAXES ON EQUITY	18.00	21.73	11.84	12.73	8.42
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.95	7.24	4.13	4.32	2.23

SEE FOOTNOTES AT END OF TABLE.

FRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 421 SPECIAL TRADE CONTRA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	1,001	1,223	5,436	7,660	27,686
FIXED ASSETS TO EQUITY	45.21	57.33	63.36	58.99	61.52
LONG TERM DEBT TO EQUITY	13.74	17.24	20.21	18.51	19.43
INTEREST EXPENSE TO TOTAL EXPENSES	1.50	1.50	1.49	1.50	1.52
COST OF SALES TO SALES	75.29	73.48	72.63	73.13	74.39
SALES TO INVENTORY	12.15	11.06	12.30	12.07	13.33
COLLECTION PERIOD	86.38	92.60	84.06	85.68	77.00
CURRENT ASSETS TO CURRENT LIABILITIES	1.38	1.41	1.32	1.34	1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	11.33	19.06	26.91	22.86	18.14
NET PROFIT BEFORE TAXES ON EQUITY	13.27	23.10	33.61	28.08	22.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.18	6.06	7.23	6.63	4.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.67	5.83	7.00	6.36	4.43
CASH EARNINGS TO SALES	6.60	7.99	8.94	8.47	6.87
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.77	15.39	21.64	18.51	14.91
NET PROFIT AFTER TAXES ON EQUITY	11.43	18.64	27.03	22.74	18.41
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.60	4.90	5.81	5.37	3.84

SEE FOOTNOTES AT END OF TABLE.

FRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 421 SPECIAL TRADE CONTRA

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	1,095	1,312	6,003	8,410	30,398
FIXED ASSETS TO EQUITY............	49.55	56.98	69.89	64.98	61.97
LONG TERM DEBT TO EQUITY...........	15.15	17.13	24.12	21.75	20.96
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.31	1.52	1.47	1.45	1.45
COST OF SALES TO SALES............	79.33	77.37	78.41	78.39	78.86
SALES TO INVENTORY..	13.08	12.82	11.52	11.86	12.38
COLLECTION PERIOD...	76.83	87.01	83.34	83.01	76.52
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.34	1.43	1.29	1.31	1.33
NET FROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.71	18.55	22.94	21.08	17.57
NET FROFIT BEFORE TAXES ON EQUITY...	16.60	23.32	31.12	27.83	22.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME...........	3.59	5.27	5.57	5.28	4.08
NET FROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.14	4.98	5.24	4.95	3.73
CASH EARNINGS TO SALES............	5.28	7.20	7.04	6.84	5.74
NET FROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	11.14	16.12	17.85	16.72	13.92
NET PROFIT AFTER TAXES ON EQUITY...	13.50	20.27	24.21	22.07	18.09
NET FROFIT AFTER TAXES ON TOTAL INCOME.........	2.92	4.58	4.33	4.19	3.23

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 501 : 502 AIR TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	64	51	237	352	974
FIXED ASSETS TO EQUITY	157.60	225.74	185.17	183.53	180.30
LONG TERM DEBT TO EQUITY	37.98	99.05	78.67	72.66	68.34
INTEREST EXPENSE TO TOTAL EXPENSES	4.55	5.19	5.35	5.19	5.78
COST OF SALES TO SALES	71.74	67.85	69.85	69.97	77.46
SALES TO INVENTORY	2.06	2.49	1.09	1.29	1.47
COLLECTION PERIOD	59.74	44.12	58.64	56.60	56.11
CURRENT ASSETS TO CURRENT LIABILITIES	.75	.69	.84	.81	.77
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.74	1.77	10.74	9.81	2.74
NET PROFIT BEFORE TAXES ON EQUITY	15.65	3.68	20.16	17.79	4.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.69	.94	9.24	7.70	2.17
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.22	.47	8.37	6.96	1.38
CASH EARNINGS TO SALES	94.81	72.04	93.44	91.16	78.01
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	10.30	2.54	8.79	8.38	3.74
NET PROFIT AFTER TAXES ON EQUITY	15.02	5.28	16.50	15.19	6.66
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.38	1.35	7.56	6.58	2.97

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 501 : 502 AIR TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	74	55	264	393	1,108
FIXED ASSETS TO EQUITY............	297.38	218.03	247.26	249.17	207.52
LONG TERM DEBT TO EQUITY............	130.21	92.83	124.48	119.65	94.07
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.62	5.55	5.94	5.83	6.56
COST OF SALES TO SALES.............	79.71	78.16	78.60	78.75	85.33
SALES TO INVENTORY..	2.44	1.45	1.08	1.22	1.24
COLLECTION PERIOD...	40.47	38.83	46.63	44.50	43.52
CURRENT ASSETS TO CURRENT LIABILITIES.......	.60	.82	.81	.78	.84
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	.21	2.11	5.90	4.50	3.09
NET PROFIT BEFORE TAXES ON EQUITY...	.55	4.44	15.30	11.27	6.82
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.11	1.43	3.71	2.77	2.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.31	1.12	3.09	2.22	1.38
CASH EARNINGS TO SALES.............	94.64	182.67	95.63	102.73	116.86
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	2.08	4.49	5.82	5.07	3.69
NET PROFIT AFTER TAXES ON EQUITY...	5.36	9.48	15.11	12.72	8.13
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.06	3.05	3.66	3.12	2.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 504 : 505 WATER TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	10	-	22	32	548
FIXED ASSETS TO EQUITY	150.39	-	127.93	133.22	91.99
LONG TERM DEBT TO EQUITY	21.94	-	16.42	17.72	28.38
INTEREST EXPENSE TO TOTAL EXPENSES	4.28	-	23.01	14.66	5.61
COST OF SALES TO SALES	45.89	-	82.93	49.06	64.98
SALES TO INVENTORY	30.21	-	9.11	25.21	6.57
COLLECTION PERIOD	62.98	-	112.94	84.12	129.01
CURRENT ASSETS TO CURRENT LIABILITIES	.64	-	.59	.61	1.08
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	21.27	-	-8.37	-.93	14.62
NET PROFIT BEFORE TAXES ON EQUITY	29.35	-	-10.62	-1.20	20.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME	12.71	-	-15.96	-1.14	16.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.58	-	-16.53	-2.06	11.98
CASH EARNINGS TO SALES	87.79	-	770.73	146.24	259.59
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	19.02	-	-6.97	-.44	12.03
NET PROFIT AFTER TAXES ON EQUITY	26.25	-	-8.83	-.57	17.15
NET PROFIT AFTER TAXES ON TOTAL INCOME	11.37	-	-13.28	-.54	13.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 504 : 505 WATER TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	11	-	26	37	674
FIXED ASSETS TO EQUITY............	31.05	-	234.74	136.81	155.06
LONG TERM DEBT TO EQUITY............	1.95	-	117.03	61.70	74.01
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.75	-	12.62	9.60	6.56
COST OF SALES TO SALES.............	45.89	-	82.93	49.06	74.67
SALES TO INVENTORY..	30.21	-	1.91	13.31	5.30
COLLECTION PERIOD...	19.60	-	26.55	24.41	52.08
CURRENT ASSETS TO CURRENT LIABILITIES.......	3.23	-	.71	1.43	1.05
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	19.15	-	8.90	11.90	12.09
NET PROFIT BEFORE TAXES ON EQUITY...	22.24	-	23.11	22.69	25.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	31.00	-	16.27	20.97	11.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	24.23	-	13.54	16.81	9.07
CASH EARNINGS TO SALES.............	264.95	-	7610.98	893.74	459.36
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.38	-	4.23	4.86	7.23
NET PROFIT AFTER TAXES ON EQUITY...	7.41	-	10.99	9.27	14.95
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	10.33	-	7.74	8.56	6.80

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 506 RAILWAYS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	-		10
FIXED ASSETS TO EQUITY		-	-		36.61
LONG TERM DEBT TO EQUITY		-	-		3.06
INTEREST EXPENSE TO TOTAL EXPENSES		-	-		1.34
COST OF SALES TO SALES		-	-		(1)
SALES TO INVENTORY		-	-		.00
COLLECTION PERIOD		-	-		38.89
CURRENT ASSETS TO CURRENT LIABILITIES		-	-		1.68
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	-		-11.65
NET PROFIT BEFORE TAXES ON EQUITY		-	-		-12.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	-		-17.12
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-		-19.73
CASH EARNINGS TO SALES		-	-		(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	-		-10.50
NET PROFIT AFTER TAXES ON EQUITY		-	-		-10.88
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	-		-15.43

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 506 RAILWAYS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	-		24
FIXED ASSETS TO EQUITY		-	-		191.87
LONG TERM DEBT TO EQUITY		-	-		37.12
INTEREST EXPENSE TO TOTAL EXPENSES		-	-		1.79
COST OF SALES TO SALES		-	-		(1)
SALES TO INVENTORY		-	-		.00
COLLECTION PERIOD		-	-		66.59
CURRENT ASSETS TO CURRENT LIABILITIES		-	-		.84
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	-		-.38
NET PROFIT BEFORE TAXES ON EQUITY		-	-		-.72
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	-		-.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-		-2.27
CASH EARNINGS TO SALES		-	-		(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	-		-1.74
NET PROFIT AFTER TAXES ON EQUITY		-	-		-3.35
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	-		-1.89

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 507 TRUCK TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	312	423	2,540	3,275	8,886
FIXED ASSETS TO EQUITY	151.39	160.98	155.49	155.60	144.05
LONG TERM DEBT TO EQUITY	56.84	61.98	60.71	60.46	53.76
INTEREST EXPENSE TO TOTAL EXPENSES	2.97	2.97	3.02	3.01	2.98
COST OF SALES TO SALES	69.47	68.35	61.99	63.89	65.39
SALES TO INVENTORY	1.71	1.62	1.51	1.55	1.78
COLLECTION PERIOD	48.72	51.29	54.97	53.67	51.53
CURRENT ASSETS TO CURRENT LIABILITIES	.86	.83	.85	.85	.88
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	12.11	15.63	17.43	16.61	12.84
NET PROFIT BEFORE TAXES ON EQUITY	19.47	26.05	28.75	27.36	20.27
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.31	5.62	7.09	6.54	4.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.13	5.43	6.92	6.36	4.75
CASH EARNINGS TO SALES	1063.68	1193.06	1317.83	1267.38	1004.73
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.74	12.67	13.92	13.30	10.43
NET PROFIT AFTER TAXES ON EQUITY	15.66	21.11	22.96	21.90	16.46
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.47	4.55	5.67	5.23	4.04

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 507 TRUCK TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	356	454	2,772	3,582	9,940
FIXED ASSETS TO EQUITY............	161.92	169.89	162.49	163.12	146.05
LONG TERM DEBT TO EQUITY............	54.23	67.71	63.56	62.57	55.62
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.50	2.85	2.84	2.79	2.80
COST OF SALES TO SALES.............	77.85	73.33	74.81	75.16	74.41
SALES TO INVENTORY..	1.91	1.48	1.66	1.67	1.62
COLLECTION PERIOD...	50.00	40.90	54.11	52.93	47.61
CURRENT ASSETS TO CURRENT LIABILITIES.......	.83	.83	.86	.85	.86
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.80	14.08	14.96	14.71	11.04
NET PROFIT BEFORE TAXES ON EQUITY...	22.58	24.46	26.15	25.46	18.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.23	4.50	5.22	4.99	3.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.05	4.27	4.81	4.64	3.40
CASH EARNINGS TO SALES.............	892.04	1156.33	1021.49	1013.14	967.46
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.82	11.78	12.13	11.77	9.02
NET PROFIT AFTER TAXES ON EQUITY...	16.07	20.46	21.20	20.36	14.96
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.01	3.76	4.23	3.99	3.08

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 508 : 509 BUS TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	7	11	15	33	223
FIXED ASSETS TO EQUITY:...........	173.93	184.37	166.71	174.87	138.28
LONG TERM DEBT TO EQUITY............	59.44	71.84	74.20	67.62	62.56
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.27	3.93	3.27	3.85	3.76
COST OF SALES TO SALES.............	79.03	81.82	71.43	77.66	82.93
SALES TO INVENTORY..	1.09	1.00	1.17	1.09	1.26
COLLECTION PERIOD...	21.63	17.21	30.58	22.92	21.91
CURRENT ASSETS TO CURRENT LIABILITIES.......	.69	.64	.77	.71	.86
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	11.47	-.26	5.50	6.03	4.95
NET PROFIT BEFORE TAXES ON EQUITY...	20.37	-.50	9.83	10.93	8.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	6.11	-.14	2.74	3.14	2.64
NET FROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.47	-.60	2.34	2.63	1.74
CASH EARNINGS TO SALES.............	970.97	2727.27	1690.48	1337.23	1177.59
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.68	4.08	7.57	8.86	8.14
NET PROFIT AFTER TAXES ON EQUITY...	24.30	7.69	13.51	16.06	13.78
NET FROFIT AFTER TAXES ON TOTAL INCOME..........	7.29	2.16	3.77	4.62	4.35

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 508 : 509 BUS TRANSPORT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	9	11	20	40	255
FIXED ASSETS TO EQUITY............	77.75	184.37	39.76	60.69	116.42
LONG TERM DEBT TO EQUITY............	7.48	71.84	11.16	11.99	42.36
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.49	3.93	1.99	1.98	3.61
COST OF SALES TO SALES.............	79.03	81.82	77.62	77.89	79.39
SALES TO INVENTORY..	.69	1.00	3.72	2.30	2.03
COLLECTION PERIOD...	25.51	17.21	6.12	13.47	18.05
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.63	.64	3.68	2.44	1.01
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	22.38	-.26	26.27	23.17	10.06
NET PROFIT BEFORE TAXES ON EQUITY...	25.03	-.50	31.16	27.46	14.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	15.15	-.14	14.54	13.74	5.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	13.33	-.60	10.43	10.64	3.81
CASH EARNINGS TO SALES.............	3204.84	2727.27	750.71	1103.45	525:38
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.49	4.08	15.16	13.85	6.39
NET PROFIT AFTER TAXES ON EQUITY...	15.09	7.69	17.98	16.41	9.52
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	9.13	2.16	8.39	8.21	3.34

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 512 TAXICABS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	30	27	50	107	671
FIXED ASSETS TO EQUITY	14.57	60.18	71.17	27.20	57.41
LONG TERM DEBT TO EQUITY	4.73	34 88	51.01	14.46	32.63
INTEREST EXPENSE TO TOTAL EXPENSES	2.63	3.68	4.17	3.60	3.88
COST OF SALES TO SALES	71.88	69.23	83.93	75.13	85.84
SALES TO INVENTORY	.34	2.60	11.20	.51	6.78
COLLECTION PERIOD	22.66	26.36	8.85	15.40	16.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.09	.84	.70	.87	.83
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	1.69	15.84	5.03	3.77	3.31
NET PROFIT BEFORE TAXES ON EQUITY	1.79	21.41	7.61	4.34	4.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.26	7.49	1.22	2.39	1.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.69	6.32	-.08	.57	.16
CASH EARNINGS TO SALES	493.75	2346.15	1476.79	895.43	227.46
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.21	16.17	9.26	4.33	4.61
NET PROFIT AFTER TAXES ON EQUITY	1.27	21.86	14.01	4.98	6.14
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.61	7.65	2.24	2.75	2.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 512 TAXICABS

	MANITOBA	SASKATCHEWAN	ALBERTA	FRAIRIES	CANADA TOTAL
COUNT................	31	28	55	114	697
FIXED ASSETS TO EQUITY............	15.01	59.57	68.99	47.77	61.03
LONG TERM DEBT TO EQUITY............	5.22	27.80	25.63	17.96	28.04
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.16	3.00	3.79	3.54	3.44
COST OF SALES TO SALES.............	71.88	81.63	59.18	61.40	80.51
SALES TO INVENTORY..	.34	32.67	14.76	7.02	13.73
COLLECTION PERIOD...	15.36	18.55	38.30	31.28	25.54
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.06	.93	.87	.91	.81
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	.95	14.69	40.01	24.99	10.16
NET PROFIT BEFORE TAXES ON EQUITY...	1.00	18.84	50.59	29.67	13.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.88	5.02	20.62	14.60	4.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.64	3.80	19.83	13.44	3.36
CASH EARNINGS TO SALES.............	642.19	118.88	111.85	126.89	87.01
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	1.19	14.30	31.53	20.02	9.58
NET PROFIT AFTER TAXES ON EQUITY...	1.27	18.33	39.87	23.78	12.34
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.11	4.89	16.25	11.70	4.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 515 PIPELINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-	11		17
FIXED ASSETS TO EQUITY............		-	133.72		125.10
LONG TERM DEBT TO EQUITY............		-	61.36		51.12
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	30.33		27.38
COST OF SALES TO SALES.............		-	46.49		54.47
SALES TO INVENTORY..		-	26.65		21.54
COLLECTION PERIOD...		-	114.72		112.45
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	2.20		1.96
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	-1.85		.68
NET PROFIT BEFORE TAXES ON EQUITY...		-	-3.03		1.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-	-7.04		2.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-7.66		1.84
CASH EARNINGS TO SALES.............		-	5.55		22.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	-5.15		-3.32
NET PROFIT AFTER TAXES ON EQUITY...		-	-8.44		-5.14
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-	-19.61		-11.34

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 515 PIPELINES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-	30		44
FIXED ASSETS TO EQUITY............		-	184.81		155.39
LONG TERM DEBT TO EQUITY............		-	53.24		46.36
INTEREST EXPENSE TO TOTAL EXPENSES ...		-	28.57		25.94
COST OF SALES TO SALES.............		-	59.29		62.63
SALES TO INVENTORY..		-	53.41		27.84
COLLECTION PERIOD...		-	32.59		33.35
CURRENT ASSETS TO CURRENT LIABILITIES.......		-	1.28		1.18
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-	10.61		10.02
NET PROFIT BEFORE TAXES ON EQUITY...		-	20.62		17.57
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-	29.02		27.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	27.89		24.89
CASH EARNINGS TO SALES.............		-	238.31		294.54
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-	4.96		5.21
NET PROFIT AFTER TAXES ON EQUITY...		-	9.64		9.13
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-	13.57		14.46

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 516 : 519 OTHER TRANSPORTATION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	77	75	263	415	2,981
FIXED ASSETS TO EQUITY	89.05	182.83	94.15	103.56	98.23
LONG TERM DEBT TO EQUITY	37.86	77.21	42.29	45.50	35.48
INTEREST EXPENSE TO TOTAL EXPENSES	2.22	2.26	2.27	2.26	2.14
COST OF SALES TO SALES	84.81	89.13	61.16	69.52	80.81
SALES TO INVENTORY	26.64	9.92	11.17	12.00	11.57
COLLECTION PERIOD	89.44	55.63	95.33	86.15	73.09
CURRENT ASSETS TO CURRENT LIABILITIES	1.05	.76	1.03	.99	1.00
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	8.40	.42	57.06	39.28	18.50
NET PROFIT BEFORE TAXES ON EQUITY	11.93	.82	84.15	59.63	26.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.45	.10	18.10	11.68	5.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.51	-.43	17.22	10.84	4.33
CASH EARNINGS TO SALES	110.58	124.25	307.54	246.22	197.46
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	2.33	-.15	36.94	24.77	13.34
NET PROFIT AFTER TAXES ON EQUITY	3.30	-.29	54.48	37.61	18.95
NET PROFIT AFTER TAXES ON TOTAL INCOME	.68	-.04	11.72	7.37	3.84

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 516 : 519 OTHER TRANSPORTATION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	82	82	312	476	3,416
FIXED ASSETS TO EQUITY	74.31	123.85	117.44	111.84	99.73
LONG TERM DEBT TO EQUITY	25.55	46.81	52.56	48.04	32.68
INTEREST EXPENSE TO TOTAL EXPENSES	1.79	2.21	2.41	2.32	2.00
COST OF SALES TO SALES	86.23	88.29	80.58	81.65	86.71
SALES TO INVENTORY	23.88	7.62	13.61	13.40	15.17
COLLECTION PERIOD	60.87	38.85	66.57	62.73	51.67
CURRENT ASSETS TO CURRENT LIABILITIES	1.19	.89	.95	.97	1.00
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.14	3.31	31.05	25.76	13.48
NET PROFIT BEFORE TAXES ON EQUITY	13.04	5.19	51.31	40.96	18.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.58	.75	7.51	6.22	2.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.11	-.05	5.87	4.69	1.49
CASH EARNINGS TO SALES	66.43	129.60	115.69	112.07	92.23
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.67	5.84	20.95	17.49	9.64
NET PROFIT AFTER TAXES ON EQUITY	6.00	9.16	34.62	27.82	13.58
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.19	1.32	5.07	4.23	2.13

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 524 GRAIN ELEVATORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-			8
FIXED ASSETS TO EQUITY		-			92.13
LONG TERM DEBT TO EQUITY		-			32.62
INTEREST EXPENSE TO TOTAL EXPENSES		-			2.45
COST OF SALES TO SALES		-			82.47
SALES TO INVENTORY		-			6.22
COLLECTION PERIOD		-			29.16
CURRENT ASSETS TO CURRENT LIABILITIES		-			1.29
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-			31.81
NET PROFIT BEFORE TAXES ON EQUITY		-			44.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-			18.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			17.30
CASH EARNINGS TO SALES		-			27.47
NET FROFIT AFTER TAXES ON CAPITAL EMPLOYED		-			19.57
NET PROFIT AFTER TAXES ON EQUITY		-			27.07
NET FROFIT AFTER TAXES ON TOTAL INCOME		-			11.14

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 527 STORAGE & WAREHOUSES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	23	11	50	84	419
FIXED ASSETS TO EQUITY............	123.72	117.42	246.22	207.28	207.45
LONG TERM DEBT TO EQUITY............	44.50	41.36	146.20	114.03	107.85
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.14	4.19	8.37	7.42	6.60
COST OF SALES TO SALES.............	38.89	40.00	63.31	62.35	61.78
SALES TO INVENTORY..	.53	.31	1.08	1.03	.74
COLLECTION PERIOD...	125.49	120.88	77.46	91.39	66.89
CURRENT ASSETS TO CURRENT LIABILITIES.......	.98	1.14	.81	.86	.82
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.50	6.21	6.23	7.69	7.34
NET PROFIT BEFORE TAXES ON EQUITY...	23.10	9.21	16.35	17.44	16.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	12.83	9.49	9.14	10.08	7.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	12.44	9.09	8.52	9.53	6.86
CASH EARNINGS TO SALES.............	2833.33	1200.00	244.78	333.51	754.38
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.88	3.73	4.35	5.19	6.68
NET PROFIT AFTER TAXES ON EQUITY...	14.73	5.52	11.42	11.77	14.93
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	8.18	5.69	6.38	6.80	6.81

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 524 GRAIN ELEVATORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT				5	19
FIXED ASSETS TO EQUITY				41.16	73.04
LONG TERM DEBT TO EQUITY				9.27	23.05
INTEREST EXPENSE TO TOTAL EXPENSES				3.09	2.64
COST OF SALES TO SALES				100.00	88.70
SALES TO INVENTORY				.00	3.67
COLLECTION PERIOD				44.54	27.07
CURRENT ASSETS TO CURRENT LIABILITIES				1.25	1.26
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED				37.96	27.53
NET PROFIT BEFORE TAXES ON EQUITY				43.36	36.76
NET PROFIT BEFORE TAXES ON TOTAL INCOME				13.90	7.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				9.15	5.58
CASH EARNINGS TO SALES				233700.00	14.24
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED				19.24	15.21
NET PROFIT AFTER TAXES ON EQUITY				21.98	20.31
NET PROFIT AFTER TAXES ON TOTAL INCOME				7.04	4.37

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 543   RADIO & TELEVISION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	13	17	36	66	447
FIXED ASSETS TO EQUITY	105.68	150.65	205.84	158.88	182.59
LONG TERM DEBT TO EQUITY	26.08	54.46	76.09	54.58	67.65
INTEREST EXPENSE TO TOTAL EXPENSES	4.88	4.78	5.02	4.90	5.97
COST OF SALES TO SALES	60.41	65.20	75.68	67.41	62.36
SALES TO INVENTORY	9.45	9.66	3.89	6.46	6.32
COLLECTION PERIOD	50.40	47.20	61.09	53.65	52.50
CURRENT ASSETS TO CURRENT LIABILITIES	.92	.65	.65	.68	.58
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.57	1.86	8.71	8.09	7.71
NET PROFIT BEFORE TAXES ON EQUITY	20.49	3.01	16.99	13.42	13.72
NET PROFIT BEFORE TAXES ON TOTAL INCOME	10.04	.93	5.57	4.77	4.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.68	-.57	3.73	3.15	3.14
CASH EARNINGS TO SALES	260.75	155.07	316.49	236.26	242.35
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.07	-2.60	2.17	2.68	2.03
NET PROFIT AFTER TAXES ON EQUITY	14.56	-4.20	4.23	4.45	3.62
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.14	-1.31	1.39	1.58	1.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 527 STORAGE & WAREHOUSES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	25	11	56	92	479
FIXED ASSETS TO EQUITY............	137.55	117.42	215.04	181.28	262.93
LONG TERM DEBT TO EQUITY............	44.78	41.36	120.40	88.27	184.73
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.72	4.19	7.27	6.41	10.58
COST OF SALES TO SALES.............	176.19	40.00	63.18	66.94	83.67
SALES TO INVENTORY..	.62	.31	1.02	.99	6.05
COLLECTION PERIOD...	87.50	120.88	46.97	58.95	41.85
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.01	1.14	.83	.90	.89
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	14.14	6.21	9.19	10.47	3.53
NET PROFIT BEFORE TAXES ON EQUITY...	21.27	9.21	21.56	20.83	10.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	16.71	9.49	8.44	10.43	4.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	16.10	9.09	7.66	9.70	3.68
CASH EARNINGS TO SALES.............	5433.33	1200.00	410.12	592.82	164.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	8.50	3.73	6.66	7.07	2.94
NET PROFIT AFTER TAXES ON EQUITY...	12.78	5.52	15.64	14.07	8.78
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	10.04	5.69	6.12	7.04	3.69

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 543 RADIO & TELEVISION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	19	25	62	106	646
FIXED ASSETS TO EQUITY............	104.49	229.51	142.19	157.17	128.77
LONG TERM DEBT TO EQUITY............	20.07	181.17	38.52	69.92	57.49
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.00	11.17	3.26	5.04	6.32
COST OF SALES TO SALES.............	60.41	63.70	71.92	66.62	65.18
SALES TO INVENTORY..	3.49	.23	.84	.45	1.71
COLLECTION PERIOD...	43.68	90.65	67.13	67.75	53.34
CURRENT ASSETS TO CURRENT LIABILITIES.......	.72	1.62	.90	.99	.84
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	40.92	10.48	27.71	22.54	18.06
NET PROFIT BEFORE TAXES ON EQUITY...	57.75	32.87	44.44	43.79	31.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	25.90	15.85	18.87	19.32	14.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	25.48	12.95	17.65	17.88	12.34
CASH EARNINGS TO SALES.............	2310.24	1116.78	3586.49	2409.40	1289.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	19.95	4.93	15.52	11.92	10.82
NET PROFIT AFTER TAXES ON EQUITY...	28.17	15.47	24.90	23.15	19.08
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	12.63	7.46	10.57	10.21	8.77

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 544 : 548 TELEPHONES & OTH COM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		3	8		89
FIXED ASSETS TO EQUITY		358.33	106.80		108.87
LONG TERM DEBT TO EQUITY		116.67	29.13		39.33
INTEREST EXPENSE TO TOTAL EXPENSES		2.67	2.24		6.04
COST OF SALES TO SALES		(1)	(1)		77.27
SALES TO INVENTORY		(1)	(1)		.19
COLLECTION PERIOD		14.48	32.64		46.89
CURRENT ASSETS TO CURRENT LIABILITIES		.61	.98		.79
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-11.32	18.12		25.55
NET PROFIT BEFORE TAXES ON EQUITY		-25.00	24.27		36.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-1.25	3.02		22.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-1.67	2.43		5.79
CASH EARNINGS TO SALES		(1)	(1)		16756.82
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-5.66	21.01		24.18
NET PROFIT AFTER TAXES ON EQUITY		-12.50	28.16		34.22
NET PROFIT AFTER TAXES ON TOTAL INCOME		-.62	3.50		21.26

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 544 : 548 TELEPHONES & OTH COM

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		3	8		101
FIXED ASSETS TO EQUITY............		358.33	106.80		140.93
LONG TERM DEBT TO EQUITY............		116.67	29.13		74.55
INTEREST EXPENSE TO TOTAL EXPENSES ...		2.67	2.24		10.98
COST OF SALES TO SALES.............		(1)	(1)		77.27
SALES TO INVENTORY..		(1)	(1)		.16
COLLECTION PERIOD...		14.48	32.64		40.94
CURRENT ASSETS TO CURRENT LIABILITIES.......		.61	.98		.65
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-11.32	18.12		9.87
NET PROFIT BEFORE TAXES ON EQUITY...		-25.00	24.27		18.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-1.25	3.02		14.19
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-1.67	2.43		5.13
CASH EARNINGS TO SALES.............		(1)	(1)		34843.18
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-5.66	21.01		5.53
NET PROFIT AFTER TAXES ON EQUITY...		-12.50	28.16		10.15
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-.62	3.50		7.95

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 572 ELECTRIC POWER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............		-		3	15
FIXED ASSETS TO EQUITY............		-		134.55	102.90
LONG TERM DEBT TO EQUITY............		-		1.09	12.43
INTEREST EXPENSE TO TOTAL EXPENSES ...		-		1.99	4.98
COST OF SALES TO SALES.............		-		64.97	66.05
SALES TO INVENTORY..		-		35.75	210.04
COLLECTION PERIOD...		-		60.63	43.93
CURRENT ASSETS TO CURRENT LIABILITIES.......		-		.27	,92
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-		16.43	2.25
NET PROFIT BEFORE TAXES ON EQUITY...		-		16.91	2.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-		17.06	6.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		17.06	6.04
CASH EARNINGS TO SALES.............		-		27.21	27.78
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-		8.30	1.04
NET PROFIT AFTER TAXES ON EQUITY...		-		8.55	1.17
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-		8.62	2.81

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 572 ELECTRIC POWER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-		4	28
FIXED ASSETS TO EQUITY............		-		82.36	123.67
LONG TERM DEBT TO EQUITY............		-		.29	13.55
INTEREST EXPENSE TO TOTAL EXPENSES ...		-		.42	7.23
COST OF SALES TO SALES............		-		50.11	46.82
SALES TO INVENTORY..		-		278.38	136.83
COLLECTION PERIOD...		-		10.48	40.87
CURRENT ASSETS TO CURRENT LIABILITIES.......		-		1.89	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-		12.94	13.52
NET PROFIT BEFORE TAXES ON EQUITY...		-		15.81	17.79
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-		13.28	31.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-		13.28	29.66
CASH EARNINGS TO SALES............		-		15.22	29.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-		6.13	6.53
NET PROFIT AFTER TAXES ON EQUITY...		-		7.50	8.59
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-		6.30	14.99

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 574 GAS DISTRIBUTION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-		24		29
FIXED ASSETS TO EQUITY	-		130.68		127.21
LONG TERM DEBT TO EQUITY	-		10.60		10.39
INTEREST EXPENSE TO TOTAL EXPENSES	-		4.62		4.35
COST OF SALES TO SALES	-		79.40		74.77
SALES TO INVENTORY	-		5.39		6.25
COLLECTION PERIOD	-		167.25		139.78
CURRENT ASSETS TO CURRENT LIABILITIES	-		.83		.88
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-		1.95		2.35
NET PROFIT BEFORE TAXES ON EQUITY	-		2.59		3.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-		8.30		8.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-		7.20		7.46
CASH EARNINGS TO SALES	-		24.69		21.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-		1.47		1.77
NET PROFIT AFTER TAXES ON EQUITY	-		1.96		2.33
NET PROFIT AFTER TAXES ON TOTAL INCOME	-		6.27		6.48

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 574 GAS DISTRIBUTION

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............			28	31	43
FIXED ASSETS TO EQUITY............			152.94	120.45	124.64
LONG TERM DEBT TO EQUITY............			14.81	14.33	16.86
INTEREST EXPENSE TO TOTAL EXPENSES ...			3.10	4.73	3.79
COST OF SALES TO SALES.............			86.86	82.54	82.83
SALES TO INVENTORY..			20.48	28.13	43.62
COLLECTION PERIOD...			64.33	66.70	50.51
CURRENT ASSETS TO CURRENT LIABILITIES.......			.69	.84	.90
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..			2.78	2.32	4.17
NET PROFIT BEFORE TAXES ON EQUITY...			4.07	3.17	5.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME............			4.12	3.15	3.88
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			3.45	2.59	3.41
CASH EARNINGS TO SALES.............			8.06	5.90	5.50
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........			2.17	1.59	2.74
NET PROFIT AFTER TAXES ON EQUITY...			3.18	2.17	3.78
NET PROFIT AFTER TAXES ON TOTAL INCOME..........			3.22	2.16	2.55

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 576 & 579 OTHER UTILITIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	8	9	46	63	490
FIXED ASSETS TO EQUITY	326.98	290.07	357.72	348.53	152.71
LONG TERM DEBT TO EQUITY	83.07	80.14	121.33	113.52	39.51
INTEREST EXPENSE TO TOTAL EXPENSES	6.18	4.66	5.55	5.53	4.95
COST OF SALES TO SALES	60.94	68.66	60.00	61.30	66.54
SALES TO INVENTORY	32.00	134.00	33.64	37.52	14.74
COLLECTION PERIOD	30.15	25.05	45.59	41.17	42.36
CURRENT ASSETS TO CURRENT LIABILITIES	.36	.42	.48	.46	.62
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.39	28.30	7.87	10.27	9.96
NET PROFIT BEFORE TAXES ON EQUITY	38.62	53.19	20.58	25.37	14.76
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.40	5.78	3.32	3.87	5.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.26	5.34	2.18	2.94	4.81
CASH EARNINGS TO SALES	304.69	144.03	138.11	150.32	318.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.53	23.02	3.17	5.42	7.15
NET PROFIT AFTER TAXES ON EQUITY	27.51	43.26	8.28	13.41	10.59
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.85	4.70	1.34	2.04	3.77

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 576 & 579 OTHER UTILITIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	10	10	46	66	533
FIXED ASSETS TO EQUITY............	66.42	170.94	357.72	136.74	122.25
LONG TERM DEBT TO EQUITY............	4.12	42.05	121.33	31.76	25.51
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.23	3.08	5.55	3.87	3.64
COST OF SALES TO SALES.............	63.37	71.52	60.00	62.16	73.20
SALES TO INVENTORY..	.88	4.94	33.64	5.91	7.58
COLLECTION PERIOD...	38.44	49.18	45.59	43.29	47.42
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.14	.76	.48	.86	.80
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	40.14	14.18	7.87	24.87	13.35
NET PROFIT BEFORE TAXES ON EQUITY...	44.49	24.25	20.58	36.85	18.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	24.65	7.19	3.32	12.87	6.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	24.04	6.71	2.18	12.08	6.54
CASH EARNINGS TO SALES.............	1584.16	296.20	138.11	309.31	435.56
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	21.09	9.30	3.17	13.09	9.78
NET PROFIT AFTER TAXES ON EQUITY...	23.37	15.91	8.28	19.40	13.62
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	12.95	4.72	1.34	6.78	5.12

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 602 LIVESTOCK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	28	36	116	180	307
FIXED ASSETS TO EQUITY............	41.82	77.35	70.13	67.02	68.90
LONG TERM DEBT TO EQUITY............	8.31	21.79	26.49	22.50	21.86
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.26	2.63	4.53	3.94	3.47
COST OF SALES TO SALES.............	81.49	88.07	85.95	85.71	85.52
SALES TO INVENTORY..	5.39	4.33	2.60	2.99	3.52
COLLECTION PERIOD...	91.40	118.67	157.18	142.57	120.68
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.32	1.06	1.08	1.09	1.09
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	27.26	9.63	13.98	14.97	16.61
NET PROFIT BEFORE TAXES ON EQUITY...	29.74	11.86	18.25	18.77	20.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	14.32	5.06	5.64	6.57	6.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	12.83	3.72	3.29	4.51	4.65
CASH EARNINGS TO SALES.............	15.43	9.11	8.18	9.27	9.71
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	20.75	6.85	11.11	11.59	12.54
NET PROFIT AFTER TAXES ON EQUITY...	22.64	8.43	14.50	14.54	15.57
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	10.90	3.59	4.48	5.09	4.92

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 602 LIVESTOCK

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	41	54	154	249	432
FIXED ASSETS TO EQUITY............	39.38	68.00	72.28	66.56	66.13
LONG TERM DEBT TO EQUITY............	6.26	37.69	24.33	24.70	19.74
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.22	1.73	2.23	1.90	1.64
COST OF SALES TO SALES.:...........	95.10	94.47	94.32	94.52	94.40
SALES TO INVENTORY..	34.24	17.16	11.22	14.46	15.45
COLLECTION PERIOD...	8.91	18.68	28.53	22.08	22.72
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.27	1.26	1.08	1.13	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	19.33	6.19	11.85	11.40	15.57
NET PROFIT BEFORE TAXES ON EQUITY...	21.15	8.62	15.47	14.76	19.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.94	.53	1.13	.95	1.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.26	-.29	-.27	-.16	.36
CASH EARNINGS TO SALES.............	1.82	2.11	2.13	2.06	2.27
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	17.00	9.21	10.17	10.78	13.17
NET PROFIT AFTER TAXES ON EQUITY...	18.60	12.83	13.28	13.95	16.33
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	.83	.79	.97	.90	1.12

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 604 GRAIN

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	25	3	3	31	48
FIXED ASSETS TO EQUITY	17.23	83.23	42.34	20.30	48.79
LONG TERM DEBT TO EQUITY	10.38	53.55	12.61	12.02	25.41
INTEREST EXPENSE TO TOTAL EXPENSES	1.73	2.05	1.39	1.75	2.47
COST OF SALES TO SALES	86.82	93.79	79.49	87.07	91.69
SALES TO INVENTORY	6.97	10.86	26.52	8.40	6.31
COLLECTION PERIOD	81.29	52.20	51.12	72.51	99.92
CURRENT ASSETS TO CURRENT LIABILITIES	2.12	1.23	1.39	1.98	1.55
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	32.72	11.90	86.51	33.04	22.29
NET PROFIT BEFORE TAXES ON EQUITY	36.40	19.35	98.20	37.39	29.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME	26.04	2.85	14.42	21.52	13.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	20.91	1.63	13.85	17.27	9.87
CASH EARNINGS TO SALES	33.89	4.83	14.48	25.79	17.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	23.39	13.49	73.81	24.20	17.19
NET PROFIT AFTER TAXES ON EQUITY	26.02	21.94	83.78	27.38	22.54
NET PROFIT AFTER TAXES ON TOTAL INCOME	18.61	3.23	12.30	15.76	10.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 604 GRAIN

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	31	4	7	42	90
FIXED ASSETS TO EQUITY	77.77	60.84	99.36	78.18	97.44
LONG TERM DEBT TO EQUITY	26.92	31.72	55.77	28.16	50.44
INTEREST EXPENSE TO TOTAL EXPENSES	2.64	2.17	.72	1.98	1.93
COST OF SALES TO SALES	92.29	95.88	92.76	92.67	91.38
SALES TO INVENTORY	5.52	23.38	11.02	7.07	13.13
COLLECTION PERIOD	50.19	23.40	32.72	42.56	30.99
CURRENT ASSETS TO CURRENT LIABILITIES	1.23	1.40	1.07	1.20	1.08
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.43	6.90	28.33	4.75	9.42
NET PROFIT BEFORE TAXES ON EQUITY	4.40	9.39	46.37	6.16	14.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.78	.90	1.42	1.60	1.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.28	-.35	1.03	.49	1.21
CASH EARNINGS TO SALES	1.13	3.16	2.20	1.63	2.25
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-2.58	13.81	25.20	-.77	4.45
NET PROFIT AFTER TAXES ON EQUITY	-3.30	18.77	41.24	-1.00	6.91
NET PROFIT AFTER TAXES ON TOTAL INCOME	-1.33	1.81	1.26	-.26	.90

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 606 COAL & COKE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-			8
FIXED ASSETS TO EQUITY............		-			200.56
LONG TERM DEBT TO EQUITY............		-			35.10
INTEREST EXPENSE TO TOTAL EXPENSES ...		-			2.37
COST OF SALES TO SALES.............		-			73.62
SALES TO INVENTORY..		-			5.67
COLLECTION PERIOD...		-			75.64
CURRENT ASSETS TO CURRENT LIABILITIES.......		-			.70
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-			7.93
NET PROFIT BEFORE TAXES ON EQUITY...		-			10.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-			2.11
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			2.00
CASH EARNINGS TO SALES.............		-			5.54
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-			8.33
NET PROFIT AFTER TAXES ON EQUITY...		-			11.42
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-			2.21

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 606 COAL & COKE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............		-			12
FIXED ASSETS TO EQUITY............		-			101.99
LONG TERM DEBT TO EQUITY............		-			62.08
INTEREST EXPENSE TO TOTAL EXPENSES ...		-			1.33
COST OF SALES TO SALES.............		-			84.44
SALES TO INVENTORY..		-			11.88
COLLECTION PERIOD...		-			64.15
CURRENT ASSETS TO CURRENT LIABILITIES.......		-			1.40
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		-			11.30
NET PROFIT BEFORE TAXES ON EQUITY...		-			21.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		-			3.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-			3.02
CASH EARNINGS TO SALES.............		-			5.36
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		-			6.24
NET PROFIT AFTER TAXES ON EQUITY...		-			11.68
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		-			2.07

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , .< 1 M , 608 PETROLEUM PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	58	61	227	346	1,123
FIXED ASSETS TO EQUITY............	120.36	132.18	69.81	78.54	81.29
LONG TERM DEBT TO EQUITY............	39.21	43.12	17.02	20.76	22.56
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.87	1.57	1.97	1.88	1.73
COST OF SALES TO SALES.............	89.60	88.12	80.49	83.44	86.48
SALES TO INVENTORY..	11.69	17.30	9.37	10.62	15.20
COLLECTION PERIOD...	97.55	82.51	133.54	118.06	88.19
CURRENT ASSETS TO CURRENT LIABILITIES.......	.97	.94	1.31	1.19	1.16
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	14.48	26.15	24.94	24.04	20.59
NET PROFIT BEFORE TAXES ON EQUITY...	20.24	37.60	29.48	29.29	25.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.14	4.91	11.86	9.18	6.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.52	4.31	11.20	8.54	5.36
CASH EARNINGS TO SALES.............	6.52	7.76	15.05	12.26	9.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	11.65	21.22	18.32	17.93	15.72
NET PROFIT AFTER TAXES ON EQUITY...	16.28	30.52	21.66	21.85	19.39
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.53	3.99	8.71	6.85	4.60

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 608 PETROLEUM PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	69	68	268	405	1,356
FIXED ASSETS TO EQUITY............	49.32	110.44	76.78	67.11	78.36
LONG TERM DEBT TO EQUITY............	6.96	36.77	18.80	14.82	21.11
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.39	1.33	1.05	2.22	1.22
COST OF SALES TO SALES............	80.02	86.38	83.90	83.16	86.63
SALES TO INVENTORY..	16.03	15.64	15.68	15.76	19.29
COLLECTION PERIOD...	58.62	62.09	63.65	62.18	47.09
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.13	1.00	1.17	1.14	1.12
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	4.32	24.35	26.85	17.89	17.70
NET PROFIT BEFORE TAXES ON EQUITY...	4.73	33.68	32.51	20.95	22.12
NET PROFIT BEFORE TAXES ON TOTAL INCOME...........	1.86	3.93	6.45	5.01	3.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.30	3.40	5.82	4.15	2.70
CASH EARNINGS TO SALES............	3.80	5.97	7.72	6.51	4.55
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	3.12	19.56	20.31	13.55	13.09
NET PROFIT AFTER TAXES ON EQUITY...	3.41	27.05	24.59	15.86	16.36
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.34	3.16	4.88	3.79	2.43

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 611 PAPER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	9	5	12	26	238
FIXED ASSETS TO EQUITY............	36.77	30.06	53.63	38.64	33.46
LONG TERM DEBT TO EQUITY............	25.15	12.27	28.49	23.69	12.60
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.38	1.09	.70	1.70	1.12
COST OF SALES TO SALES.............	70.93	71.06	79.98	74.72	74.26
SALES TO INVENTORY..	3.91	5.21	6.99	5.00	5.96
COLLECTION PERIOD...	114.06	85.70	304.25	189.60	125.44
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.50	1.43	1.05	1.20	1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.05	38.50	2.09	14.71	20.00
NET PROFIT BEFORE TAXES ON EQUITY...	16.42	44.17	2.79	18.45	23.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.77	10.08	.22	3.55	5.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.77	9.96	.09	3.47	4.52
CASH EARNINGS TO SALES.............	4.77	7.74	.48	3.39	4.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	10.39	26.74	-2.51	10.37	14.01
NET PROFIT AFTER TAXES ON EQUITY...	13.08	30.67	-3.35	13.01	16.12
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.80	7.00	-.26	2.50	3.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 611 PAPER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	12	8	13	33	348
FIXED ASSETS TO EQUITY	27.48	21.59	29.11	26.14	29.86
LONG TERM DEBT TO EQUITY	17.87	18.67	35.45	20.75	13.42
INTEREST EXPENSE TO TOTAL EXPENSES	1.88	1.38	2.19	1.78	1.21
COST OF SALES TO SALES	71.68	75.86	86.00	76.34	76.64
SALES TO INVENTORY	5.29	8.51	9.34	6.88	7.48
COLLECTION PERIOD	73.73	52.20	166.99	86.64	60.38
CURRENT ASSETS TO CURRENT LIABILITIES	1.35	1.32	1.19	1.28	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.94	56.46	2.27	23.55	23.48
NET PROFIT BEFORE TAXES ON EQUITY	19.00	67.37	3.75	29.73	27.17
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.85	5.52	.28	3.22	4.22
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.81	5.51	.08	3.17	3.94
CASH EARNINGS TO SALES	2.79	4.56	.40	2.90	3.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.76	41.90	.35	17.72	15.37
NET PROFIT AFTER TAXES ON EQUITY	15.22	50.00	.58	22.37	17.79
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.28	4.10	.04	2.43	2.76

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 613 GENERAL MERCHANDISE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................				3	45
FIXED ASSETS TO EQUITY............				33.33	24.98
LONG TERM DEBT TO EQUITY............				57.95	22.33
INTEREST EXPENSE TO TOTAL EXPENSES ...				2.16	1.81
COST OF SALES TO SALES.............				78.21	76.81
SALES TO INVENTORY..				3.22	1.82
COLLECTION PERIOD...				53.29	118.81
CURRENT ASSETS TO CURRENT LIABILITIES.......				1.32	2.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..				-2.27	-1.79
NET PROFIT BEFORE TAXES ON EQUITY...				-3.59	-2.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME............				-.47	-1.39
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)				-.68	-1.92
CASH EARNINGS TO SALES.............				1.99	6.89
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........				6.15	6.84
NET PROFIT AFTER TAXES ON EQUITY...				9.74	8.55
NET PROFIT AFTER TAXES ON TOTAL INCOME..........				1.29	5.32

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 613 GENERAL MERCHANDISE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	4			8	70
FIXED ASSETS TO EQUITY	20.98			23.42	20.11
LONG TERM DEBT TO EQUITY	9.88			13.47	13.67
INTEREST EXPENSE TO TOTAL EXPENSES	1.89			1.78	1.77
COST OF SALES TO SALES	73.75			74.65	77.67
SALES TO INVENTORY	3.32			3.32	3.82
COLLECTION PERIOD	66.44			66.44	58.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.40			1.33	1.54
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.81			20.92	8.04
NET PROFIT BEFORE TAXES ON EQUITY	22.88			23.75	9.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.78			3.42	1.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.56			3.21	1.39
CASH EARNINGS TO SALES	3.14			3.00	2.23
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.37			16.11	9.08
NET PROFIT AFTER TAXES ON EQUITY	16.90			18.29	10.42
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.79			2.63	1.82

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 614 FOOD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	64	28	142	234	1,681
FIXED ASSETS TO EQUITY	58.85	55.71	57.26	57.55	56.94
LONG TERM DEBT TO EQUITY	14.47	13.47	16.61	15.66	15.96
INTEREST EXPENSE TO TOTAL EXPENSES	.47	.46	.56	.52	.50
COST OF SALES TO SALES	83.27	82.80	83.24	83.19	84.30
SALES TO INVENTORY	7.00	10.80	7.94	7.93	8.99
COLLECTION PERIOD	62.52	41.08	53.94	54.59	49.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.40	1.50	1.43	1.43	1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.44	25.55	17.82	18.23	14.14
NET PROFIT BEFORE TAXES ON EQUITY	18.95	29.25	21.00	21.28	16.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.08	5.77	4.71	4.93	3.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.83	5.63	4.57	4.77	3.27
CASH EARNINGS TO SALES	4.54	5.09	4.29	4.45	3.32
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.82	18.36	12.56	12.95	9.53
NET PROFIT AFTER TAXES ON EQUITY	13.62	21.02	14.80	15.12	11.16
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.65	4.14	3.32	3.50	2.34

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 614 FOOD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	99	35	173	307	2,802
FIXED ASSETS TO EQUITY............	55.81	116.03	59.00	63.29	55.93
LONG TERM DEBT TO EQUITY............	19.10	58.56	16.50	21.39	21.10
INTEREST EXPENSE TO TOTAL EXPENSES ...	.75	.94	.89	.84	.83
COST OF SALES TO SALES.............	85.94	86.48	85.08	85.60	86.55
SALES TO INVENTORY..	11.17	20.18	9.41	10.79	11.40
COLLECTION PERIOD...	29.66	34.23	36.68	33.48	29.11
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.33	.89	1.39	1.30	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	19.38	23.94	14.74	17.55	14.38
NET PROFIT BEFORE TAXES ON EQUITY...	23.38	42.23	17.38	21.83	17.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.46	4.21	2.58	2.72	1.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.28	3.98	2.41	2.54	1.58
CASH EARNINGS TO SALES.............	2.51	3.37	2.75	2.72	1.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.07	13.83	11.25	12.55	10.33
NET PROFIT AFTER TAXES ON EQUITY...	16.97	24.40	13.26	15.61	12.74
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.79	2.43	1.97	1.95	1.28

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 615 TOBACCO

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	-			3	23
FIXED ASSETS TO EQUITY	-			14.80	21.96
LONG TERM DEBT TO EQUITY	-			.00	7.33
INTEREST EXPENSE TO TOTAL EXPENSES	-			.46	.87
COST OF SALES TO SALES	-			73.02	84.16
SALES TO INVENTORY	-			2.03	5.51
COLLECTION PERIOD	-			69.52	41.48
CURRENT ASSETS TO CURRENT LIABILITIES	-			4.89	3.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-			1.96	3.90
NET PROFIT BEFORE TAXES ON EQUITY	-			1.96	4.19
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-			1.59	1.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-			1.59	1.16
CASH EARNINGS TO SALES	-			1.59	2.14
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-			1.12	4.30
NET PROFIT AFTER TAXES ON EQUITY	-			1.12	4.63
NET PROFIT AFTER TAXES ON TOTAL INCOME	-			.91	1.63

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 615 TOBACCO

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	5		6		123
FIXED ASSETS TO EQUITY	28.96		28.94		30.69
LONG TERM DEBT TO EQUITY	13.03		18.20		13.53
INTEREST EXPENSE TO TOTAL EXPENSES	.66		.61		.50
COST OF SALES TO SALES	79.67		93.54		90.98
SALES TO INVENTORY	20.24		9.08		14.89
COLLECTION PERIOD	18.34		35.90		21.26
CURRENT ASSETS TO CURRENT LIABILITIES	1.59		1.13		1.40
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	6.87		-8.34		13.01
NET PROFIT BEFORE TAXES ON EQUITY	7.80		-9.98		14.87
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.45		-.42		.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.37		-.44		.86
CASH EARNINGS TO SALES	1.16		-.32		1.10
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	13.28		-7.50		10.19
NET PROFIT AFTER TAXES ON EQUITY	15.06		-8.98		11.65
NET PROFIT AFTER TAXES ON TOTAL INCOME	.87		-.37		.77

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 616 DRUG & TOILET PREPAR

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	10	3	16	29	348
FIXED ASSETS TO EQUITY............	13.52	27.74	19.44	18.93	29.00
LONG TERM DEBT TO EQUITY............	5.93	2.19	7.11	6.02	16.36
INTEREST EXPENSE TO TOTAL EXPENSES ...	.95	.60	1.59	1.12	1.31
COST OF SALES TO SALES.............	63.39	62.86	60.54	62.06	67.13
SALES TO INVENTORY..	4.72	.99	3.41	2.71	4.61
COLLECTION PERIOD...	71.78	77.20	90.62	81.13	63.08
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.80	1.15	1.98	1.55	1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	25.79	29.82	41.05	34.86	11.03
NET PROFIT BEFORE TAXES ON EQUITY...	27.22	31.02	43.89	36.98	13.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	6.52	6.81	17.41	11.13	2.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.39	6.66	17.38	11.04	2.40
CASH EARNINGS TO SALES.............	6.26	9.91	15.34	10.79	2.30
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	20.18	22.81	31.02	26.59	5.97
NET PROFIT AFTER TAXES ON EQUITY...	21.30	23.72	33.17	28.20	7.05
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.10	5.21	13.16	8.49	1.38

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 616 DRUG & TOILET PREPAR

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	14	5	23	42	481
FIXED ASSETS TO EQUITY	7.64	28.91	45.04	29.89	29.93
LONG TERM DEBT TO EQUITY	1.13	6.51	51.18	28.35	12.80
INTEREST EXPENSE TO TOTAL EXPENSES	.66	2.08	.94	1.11	1.24
COST OF SALES TO SALES	79.17	83.97	53.53	72.09	70.97
SALES TO INVENTORY	7.74	5.06	5.12	5.94	5.63
COLLECTION PERIOD	47.31	30.54	36.11	39.32	53.00
CURRENT ASSETS TO CURRENT LIABILITIES	1.67	1.15	1.77	1.52	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.12	30.43	18.45	19.18	18.71
NET PROFIT BEFORE TAXES ON EQUITY	17.30	32.80	28.14	24.79	21.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.18	2.19	7.33	3.79	3.88
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.63	2.13	6.98	3.43	3.65
CASH EARNINGS TO SALES	2.52	1.91	6.94	3.80	3.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.27	21.31	13.52	14.73	11.50
NET PROFIT AFTER TAXES ON EQUITY	15.43	22.97	20.63	19.03	13.18
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.94	1.53	5.38	2.91	2.39

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 617 APPAREL & DRY GOODS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	58	15	47	120	1,185
FIXED ASSETS TO EQUITY............	11.93	10.79	86.17	37.17	17.46
LONG TERM DEBT TO EQUITY............	7.14	7.26	75.27	30.38	14.38
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.73	1.73	5.47	3.00	1.93
COST OF SALES TO SALES............	73.53	71.96	74.72	73.75	76.86
SALES TO INVENTORY..	3.60	4.01	3.35	3.55	3.78
COLLECTION PERIOD...	85.82	78.38	87.16	85.54	79.15
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.41	2.95	1.76	2.18	1.89
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	19.09	24.54	11.90	16.21	12.41
NET PROFIT BEFORE TAXES ON EQUITY...	20.57	26.33	20.91	21.22	14.28
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	9.15	12.28	9.44	9.53	4.72
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.55	11.78	7.91	8.62	3.94
CASH EARNINGS TO SALES.............	8.57	11.56	14.44	10.62	4.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.59	19.43	12.71	14.10	9.09
NET PROFIT AFTER TAXES ON EQUITY...	15.73	20.84	22.34	18.45	10.46
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	7.00	9.72	10.08	8.28	3.45

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 617 APPAREL & DRY GOODS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	73	16	60	149	1,664
FIXED ASSETS TO EQUITY	7.81	19.78	45.17	17.81	13.35
LONG TERM DEBT TO EQUITY	5.41	18.08	32.52	12.86	10.01
INTEREST EXPENSE TO TOTAL EXPENSES	2.42	2.54	3.29	2.73	2.39
COST OF SALES TO SALES	76.76	77.53	75.47	76.35	78.32
SALES TO INVENTORY	3.51	1.53	3.74	3.40	4.10
COLLECTION PERIOD	55.80	156.82	63.34	62.58	60.25
CURRENT ASSETS TO CURRENT LIABILITIES	1.84	1.37	1.56	1.69	1.54
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.74	12.47	14.33	11.24	15.41
NET PROFIT BEFORE TAXES ON EQUITY	10.32	14.86	19.18	12.77	17.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.56	7.03	5.34	4.93	3.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.20	6.30	4.76	3.87	3.12
CASH EARNINGS TO SALES	3.95	6.15	5.70	4.64	2.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.20	9.35	12.27	8.82	10.15
NET PROFIT AFTER TAXES ON EQUITY	7.63	11.14	16.41	10.02	11.22
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.37	5.27	4.57	3.87	2.40

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 618 FURNITURE & FURNISH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	20	17	45	82	543
FIXED ASSETS TO EQUITY	41.91	34.62	74.61	54.03	37.51
LONG TERM DEBT TO EQUITY	18.03	15.06	50.35	31.26	21.57
INTEREST EXPENSE TO TOTAL EXPENSES	1.45	1.49	1.83	1.71	1.82
COST OF SALES TO SALES	80.27	64.38	80.98	78.59	76.80
SALES TO INVENTORY	3.75	5.09	6.70	5.60	4.35
COLLECTION PERIOD	79.57	96.14	59.15	68.19	70.69
CURRENT ASSETS TO CURRENT LIABILITIES	1.40	1.80	1.21	1.34	1.45
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	13.19	59.49	8.43	22.71	13.96
NET PROFIT BEFORE TAXES ON EQUITY	15.61	68.20	12.73	29.87	17.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.58	23.26	1.37	4.90	3.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.53	23.12	1.21	4.76	3.28
CASH EARNINGS TO SALES	3.63	20.73	1.74	4.69	3.47
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.60	45.07	3.98	15.90	9.62
NET PROFIT AFTER TAXES ON EQUITY	11.37	51.67	6.01	20.92	11.73
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.61	17.62	.65	3.43	2.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 618 FURNITURE & FURNISH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	24	18	57	99	733
FIXED ASSETS TO EQUITY	63.99	53.45	46.27	57.87	26.46
LONG TERM DEBT TO EQUITY	32.83	23.65	39.50	34.20	14.81
INTEREST EXPENSE TO TOTAL EXPENSES	.61	3.41	2.54	1.79	2.21
COST OF SALES TO SALES	62.44	66.55	75.82	69.48	74.07
SALES TO INVENTORY	8.30	7.44	4.34	5.64	4.40
COLLECTION PERIOD	71.29	76.62	50.65	60.98	58.46
CURRENT ASSETS TO CURRENT LIABILITIES	.98	1.39	1.13	1.07	1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	18.40	42.66	-2.66	13.25	15.53
NET PROFIT BEFORE TAXES ON EQUITY	24.44	52.61	-3.77	17.87	18.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.13	13.56	-.44	3.57	3.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.11	13.46	-.62	3.47	2.77
CASH EARNINGS TO SALES	7.91	14.19	5.69	7.10	3.39
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	18.91	37.47	27.58	22.87	14.13
NET PROFIT AFTER TAXES ON EQUITY	25.12	46.21	39.09	30.85	16.45
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.32	11.91	4.60	6.17	2.75

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 619 MOTOR VEHICLE & PART

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	68	70	185	323	1,331
FIXED ASSETS TO EQUITY............	40.16	32.81	31.16	32.78	36.07
LONG TERM DEBT TO EQUITY............	17.73	11.00	13.37	13.55	15.48
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.65	1.51	1.52	1.54	1.54
COST OF SALES TO SALES............	67.52	65.94	63.40	64.74	66.60
SALES TO INVENTORY..	3.41	4.33	2.66	3.04	3.84
COLLECTION PERIOD...	62.18	52.96	79.73	70.59	58.73
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.40	1.78	1.58	1.57	1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	15.29	23.88	24.41	22.94	17.66
NET PROFIT BEFORE TAXES ON EQUITY...	18.12	26.57	27.82	26.18	20.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME...........	4.62	8.01	10.55	8.87	5.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.51	7.86	10.40	8.73	5.61
CASH EARNINGS TO SALES............	4.88	7.69	9.52	8.23	5.74
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	11.14	18.36	18.20	17.17	12.88
NET PROFIT AFTER TAXES ON EQUITY...	13.20	20.43	20.75	19.60	14.95
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.37	6.16	7.87	6.64	4.21

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 619 MOTOR VEHICLE & PART

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	98	89	247	434	1,904
FIXED ASSETS TO EQUITY	33.49	28.25	27.20	29.03	32.35
LONG TERM DEBT TO EQUITY	15.94	14.04	17.10	16.27	15.74
INTEREST EXPENSE TO TOTAL EXPENSES	1.97	1.74	1.72	1.79	1.88
COST OF SALES TO SALES	71.74	68.66	73.69	72.36	73.17
SALES TO INVENTORY	3.64	4.63	4.13	4.06	4.26
COLLECTION PERIOD	52.64	44.66	51.69	50.80	48.20
CURRENT ASSETS TO CURRENT LIABILITIES	1.48	1.84	1.46	1.51	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.27	24.67	20.78	20.25	16.40
NET PROFIT BEFORE TAXES ON EQUITY	19.05	28.26	24.57	23.75	19.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.35	6.73	5.36	5.32	3.76
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.09	6.45	5.04	5.02	3.48
CASH EARNINGS TO SALES	3.93	5.87	5.44	5.12	3.63
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.10	17.71	17.26	15.72	11.43
NET PROFIT AFTER TAXES ON EQUITY	13.00	20.29	20.41	18.44	13.35
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.97	4.83	4.45	4.13	2.62

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 621 ELECTRICAL MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	55	36	181	272	1,609
FIXED ASSETS TO EQUITY	35.96	27.76	30.59	31.18	29.17
LONG TERM DEBT TO EQUITY	19.73	12.59	31.30	26.70	17.07
INTEREST EXPENSE TO TOTAL EXPENSES	1.85	2.26	1.98	1.99	1.93
COST OF SALES TO SALES	67.68	67.17	66.43	66.76	69.01
SALES TO INVENTORY	3.90	4.82	4.61	4.48	4.47
COLLECTION PERIOD	65.79	46.29	54.18	55.38	59.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.35	1.70	1.47	1.46	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	23.44	22.68	22.45	22.65	13.15
NET PROFIT BEFORE TAXES ON EQUITY	28.13	25.66	29.75	28.91	15.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.29	5.36	6.01	5.79	3.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.14	5.25	5.84	5.63	3.22
CASH EARNINGS TO SALES	5.31	5.76	5.93	5.79	3.71
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	17.51	17.65	16.57	16.86	9.11
NET PROFIT AFTER TAXES ON EQUITY	21.02	19.96	21.95	21.52	10.72
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.95	4.17	4.44	4.31	2.36

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 621 ELECTRICAL MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	71	45	221	337	2,133
FIXED ASSETS TO EQUITY............	13.11	23.87	29.10	22.45	28.52
LONG TERM DEBT TO EQUITY............	8.46	9.07	18.34	13.65	12.19
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.25	1.78	1.42	1.70	1.73
COST OF SALES TO SALES.............	74.71	73.69	73.14	73.65	73.83
SALES TO INVENTORY..	4.17	5.68	5.36	4.96	4.95
COLLECTION PERIOD...	54.06	45.48	53.70	53.07	61.75
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.53	1.65	1.38	1.45	1.43
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	9.56	10.58	24.49	17.79	16.18
NET PROFIT BEFORE TAXES ON EQUITY...	10.29	11.56	29.28	20.28	18.41
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.43	2.22	4.51	3.69	3.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.21	2.04	4.27	3.46	2.97
CASH EARNINGS TO SALES.............	2.25	2.47	3.93	3.30	2.96
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.42	7.00	16.34	11.88	9.65
NET PROFIT AFTER TAXES ON EQUITY...	6.91	7.65	19.53	13.54	10.98
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.63	1.47	3.01	2.46	1.93

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 622 FARM MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	115	197	201	513	1,137
FIXED ASSETS TO EQUITY	52.58	36.49	37.49	39.41	44.38
LONG TERM DEBT TO EQUITY	21.21	13.26	13.44	14.57	17.54
INTEREST EXPENSE TO TOTAL EXPENSES	1.34	1.37	1.40	1.37	1.40
COST OF SALES TO SALES	83.83	84.04	77.33	81.57	83.01
SALES TO INVENTORY	2.43	2.02	1.95	2.07	2.47
COLLECTION PERIOD	38.29	40.86	45.08	41.80	35.23
CURRENT ASSETS TO CURRENT LIABILITIES	1.27	1.53	1.56	1.48	1.39
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	8.89	6.79	20.58	12.71	10.89
NET PROFIT BEFORE TAXES ON EQUITY	11.22	7.88	24.12	15.02	13.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.77	2.99	9.80	5.39	3.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.58	2.81	9.61	5.21	3.43
CASH EARNINGS TO SALES	3.33	3.27	9.21	5.43	4.08
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.15	5.04	16.79	10.15	8.93
NET PROFIT AFTER TAXES ON EQUITY	9.03	5.85	19.69	11.99	10.87
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.23	2.22	8.00	4.30	2.98

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 622   FARM MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	225	389	415	1,029	2,071
FIXED ASSETS TO EQUITY	59.16	43.50	46.18	47.25	45.85
LONG TERM DEBT TO EQUITY	34.65	27.22	26.68	28.18	25.30
INTEREST EXPENSE TO TOTAL EXPENSES	1.53	1.49	1.54	1.52	1.57
COST OF SALES TO SALES	87.13	86.23	85.57	86.09	85.76
SALES TO INVENTORY	2.77	2.91	2.97	2.91	2.87
COLLECTION PERIOD	23.54	20.23	21.02	21.20	23.45
CURRENT ASSETS TO CURRENT LIABILITIES	1.19	1.33	1.29	1.28	1.29
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.18	14.24	18.45	15.28	14.24
NET PROFIT BEFORE TAXES ON EQUITY	12.59	18.32	23.81	19.89	18.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.40	2.47	2.94	2.49	2.56
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.18	2.27	2.75	2.29	2.32
CASH EARNINGS TO SALES	2.05	2.96	3.37	2.98	3.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.36	11.55	15.06	12.42	11.49
NET PROFIT AFTER TAXES ON EQUITY	10.10	14.86	19.43	16.17	14.63
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.12	2.00	2.40	2.03	2.07

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 623 INDUSTRIAL MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	171	145	738	1,054	5,416
FIXED ASSETS TO EQUITY............	31.43	29.81	29.30	29.65	30.63
LONG TERM DEBT TO EQUITY............	14.23	13.43	12.22	12.65	13.58
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.92	1.75	1.78	1.80	1.86
COST OF SALES TO SALES.............	72.17	71.79	69.90	70.54	71.94
SALES TO INVENTORY..	4.15	3.52	3.28	3.43	3.79
COLLECTION PERIOD...	62.15	74.60	79.19	75.70	68.72
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.40	1.41	1.47	1.45	1.42
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	18.77	19.45	24.21	22.83	18.51
NET PROFIT BEFORE TAXES ON EQUITY...	21.60	22.25	27.40	25.94	21.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.77	6.02	8.03	7.21	5.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.42	5.51	7.71	6.86	4.83
CASH EARNINGS TO SALES.............	5.36	7.28	8.22	7.61	5.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	15.18	18.47	19.81	19.00	15.72
NET PROFIT AFTER TAXES ON EQUITY...	17.46	21.13	22.42	21.59	18.01
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.85	5.72	6.57	6.00	4.44

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 623 INDUSTRIAL MACHINERY

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	229	203	1,010	1,442	7,343
FIXED ASSETS TO EQUITY............	43.55	41.33	40.03	40.72	36.65
LONG TERM DEBT TO EQUITY............	22.03	18.34	17.83	18.52	17.99
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.09	1.77	1.75	1.80	1.92
COST OF SALES TO SALES.............	72.62	72.38	72.30	72.36	72.84
SALES TO INVENTORY..	4.50	4.32	4.50	4.48	4.31
COLLECTION PERIOD...	54.27	56.52	59.44	58.30	59.96
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.42	1.36	1.36	1.37	1.40
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	17.04	23.87	29.57	26.94	20.47
NET PROFIT BEFORE TAXES ON EQUITY...	21.30	29.06	35.74	32.75	24.69
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.69	5.12	6.23	5.71	4.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.34	4.67	5.80	5.29	4.15
CASH EARNINGS TO SALES.............	4.22	5.66	5.95	5.65	4.88
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	12.15	18.07	20.70	19.07	14.71
NET PROFIT AFTER TAXES ON EQUITY...	15.18	21.99	25.02	23.18	17.74
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.63	3.87	4.36	4.04	3.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 624 HARDWARE PLUM & HEAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	43	47	117	207	1,096
FIXED ASSETS TO EQUITY	30.13	29.47	29.23	29.46	26.73
LONG TERM DEBT TO EQUITY	11.41	9.01	10.04	10.14	8.03
INTEREST EXPENSE TO TOTAL EXPENSES	1.27	.90	1.07	1.08	1.11
COST OF SALES TO SALES	74.80	74.59	72.26	73.20	73.54
SALES TO INVENTORY	5.39	5.84	4.53	4.90	4.40
COLLECTION PERIOD	66.89	62.54	73.89	70.31	99.06
CURRENT ASSETS TO CURRENT LIABILITIES	1.72	1.52	1.43	1.49	1.43
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	13.21	19.60	27.05	22.90	16.63
NET PROFIT BEFORE TAXES ON EQUITY	14.81	21.41	29.87	25.32	18.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.56	4.03	6.53	5.48	4.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.40	3.89	6.34	5.30	4.22
CASH EARNINGS TO SALES	3.33	3.59	5.34	4.62	3.82
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.26	12.91	18.29	15.49	10.72
NET PROFIT AFTER TAXES ON EQUITY	10.39	14.11	20.20	17.13	11.64
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.49	2.66	4.42	3.71	2.92

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 624 HARDWARE PLUM & HEAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	54	50	149	253	1,490
FIXED ASSETS TO EQUITY	25.42	24.30	23.14	23.77	25.94
LONG TERM DEBT TO EQUITY	9.40	6.06	8.57	8.57	10.50
INTEREST EXPENSE TO TOTAL EXPENSES	1.67	.94	1.67	1.60	1.64
COST OF SALES TO SALES	77.97	75.92	71.86	73.90	74.29
SALES TO INVENTORY	5.17	5.80	4.42	4.71	4.56
COLLECTION PERIOD	46.85	54.01	58.10	54.63	60.19
CURRENT ASSETS TO CURRENT LIABILITIES	1.49	1.55	1.53	1.52	1.46
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.37	17.75	27.65	21.38	18.69
NET PROFIT BEFORE TAXES ON EQUITY	4.83	18.87	30.29	23.42	20.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.83	3.27	6.62	4.73	4.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.66	2.95	6.35	4.48	3.72
CASH EARNINGS TO SALES	.85	2.99	5.08	3.73	3.24
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.30	12.51	18.00	13.62	11.63
NET PROFIT AFTER TAXES ON EQUITY	1.44	13.30	19.72	14.92	13.02
NET PROFIT AFTER TAXES ON TOTAL INCOME	.25	2.31	4.31	3.01	2.52

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 625 METAL PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	6	15	46	67	361
FIXED ASSETS TO EQUITY	35.98	50.18	39.33	40.04	39.19
LONG TERM DEBT TO EQUITY	.77	18.35	13.71	12.15	19.09
INTEREST EXPENSE TO TOTAL EXPENSES	.23	1.07	1.42	1.26	1.32
COST OF SALES TO SALES	69.47	75.98	72.88	73.30	74.10
SALES TO INVENTORY	7.28	7.00	4.83	5.33	4.77
COLLECTION PERIOD	65.27	48.68	68.99	64.25	72.44
CURRENT ASSETS TO CURRENT LIABILITIES	2.38	1.18	1.36	1.37	1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	37.64	32.14	23.68	26.71	17.79
NET PROFIT BEFORE TAXES ON EQUITY	38.03	38.85	27.36	30.41	21.35
NET PROFIT BEFORE TAXES ON TOTAL INCOME	18.77	4.87	6.76	7.29	5.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	18.46	4.42	6.24	6.80	5.25
CASH EARNINGS TO SALES	15.92	5.21	6.59	7.00	5.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	27.38	24.85	18.07	20.23	12.98
NET PROFIT AFTER TAXES ON EQUITY	27.66	30.04	20.88	23.03	15.57
NET PROFIT AFTER TAXES ON TOTAL INCOME	13.65	3.76	5.16	5.52	4.31

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 625 METAL PRODUCTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	12	22	71	105	579
FIXED ASSETS TO EQUITY............	37.51	69.61	32.92	36.57	36.77
LONG TERM DEBT TO EQUITY............	18.27	63.55	17.93	21.79	24.59
INTEREST EXPENSE TO TOTAL EXPENSES ...	.98	1.88	1.81	1.69	1.71
COST OF SALES TO SALES.............	81.16	78.18	77.78	78.39	79.12
SALES TO INVENTORY..	9.15	6.44	4.84	5.51	4.94
COLLECTION PERIOD..	58.51	42.59	58.89	55.69	56.39
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.50	1.16	1.22	1.24	1.41
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	24.11	20.36	19.77	20.36	18.30
NET PROFIT BEFORE TAXES ON EQUITY...	28.66	33.96	23.58	25.08	23.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.90	2.51	4.92	4.29	4.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.72	2.12	4.57	3.96	3.71
CASH EARNINGS TO SALES.............	3.47	3.02	3.74	3.56	3.35
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	19.21	16.81	11.41	12.96	11.39
NET PROFIT AFTER TAXES ON EQUITY...	22.83	28.03	13.60	15.97	14.56
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.11	2.07	2.84	2.73	2.54

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 626 LUMBER & BUILD. PROD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	142	161	398	701	3,255
FIXED ASSETS TO EQUITY	43.66	36.00	43.56	41.52	41.56
LONG TERM DEBT TO EQUITY	21.78	13.94	18.57	18.00	18.65
INTEREST EXPENSE TO TOTAL EXPENSES	2.16	2.06	2.03	2.06	2.08
COST OF SALES TO SALES	81.55	74.48	77.39	77.57	79.26
SALES TO INVENTORY	3.51	3.71	3.98	3.80	4.13
COLLECTION PERIOD	96.49	74.91	69.98	76.81	68.91
CURRENT ASSETS TO CURRENT LIABILITIES	1.49	1.76	1.53	1.57	1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	2.33	21.91	16.19	14.59	9.55
NET PROFIT BEFORE TAXES ON EQUITY	2.85	25.03	19.32	17.30	11.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.95	9.20	5.85	5.62	3.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.59	8.90	5.54	5.30	3.15
CASH EARNINGS TO SALES	1.70	7.76	5.67	5.33	3.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	1.05	15.27	11.76	10.28	6.54
NET PROFIT AFTER TAXES ON EQUITY	1.28	17.44	14.03	12.19	7.79
NET PROFIT AFTER TAXES ON TOTAL INCOME	.43	6.41	4.25	3.96	2.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 626 LUMBER & BUILD. PROD

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	200	207	580	987	4,794
FIXED ASSETS TO EQUITY............	34.67	38.64	45.06	40.60	41.14
LONG TERM DEBT TO EQUITY............	15.40	18.18	19.44	17.94	23.40
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.87	1.88	1.94	2.15	2.10
COST OF SALES TO SALES............	79.21	80.54	80.01	79.90	81.01
SALES TO INVENTORY..	4.47	4.86	6.65	5.67	5.64
COLLECTION PERIOD...	48.68	56.27	47.54	49.15	50.62
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.48	1.52	1.37	1.43	1.45
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	12.38	10.43	20.09	15.88	11.43
NET PROFIT BEFORE TAXES ON EQUITY...	14.92	12.42	24.27	19.12	14.32
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.57	2.81	3.68	3.52	2.76
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.80	2.43	3.35	2.60	2.23
CASH EARNINGS TO SALES............	3.68	2.58	3.69	3.51	2.90
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	8.15	5.91	15.09	11.21	8.06
NET PROFIT AFTER TAXES ON EQUITY...	9.82	7.04	18.23	13.49	10.10
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.35	1.59	2.76	2.48	1.95

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 627 SCRAP & WASTE DEALER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	34	24	86	144	730
FIXED ASSETS TO EQUITY	58.41	64.67	80.08	73.27	64.46
LONG TERM DEBT TO EQUITY	19.57	18.21	26.79	24.12	18.98
INTEREST EXPENSE TO TOTAL EXPENSES	1.71	.91	1.96	1.74	1.20
COST OF SALES TO SALES	66.02	65.41	63.37	64.30	65.73
SALES TO INVENTORY	4.88	6.88	7.50	6.60	7.84
COLLECTION PERIOD	32.77	32.98	34.10	33.61	28.66
CURRENT ASSETS TO CURRENT LIABILITIES	1.74	1.37	1.56	1.57	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.10	33.12	19.44	20.43	22.71
NET PROFIT BEFORE TAXES ON EQUITY	20.81	39.45	25.08	25.78	27.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.54	11.44	10.65	10.30	8.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.01	10.92	9.90	9.64	7.15
CASH EARNINGS TO SALES	8.16	10.50	14.58	12.46	8.41
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.76	24.85	20.75	19.42	17.61
NET PROFIT AFTER TAXES ON EQUITY	15.53	29.60	26.77	24.50	21.18
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.37	8.58	11.37	9.80	6.25

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 627   SCRAP & WASTE DEALER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	42	33	105	180	944
FIXED ASSETS TO EQUITY	74.06	170.20	86.02	94.08	67.06
LONG TERM DEBT TO EQUITY	16.79	103.67	27.40	34.78	20.71
INTEREST EXPENSE TO TOTAL EXPENSES	2.17	3.32	1.43	1.94	1.23
COST OF SALES TO SALES	74.76	68.83	69.39	70.99	73.70
SALES TO INVENTORY	7.72	4.04	9.11	7.32	10.91
COLLECTION PERIOD	33.12	27.47	29.32	30.22	26.74
CURRENT ASSETS TO CURRENT LIABILITIES	1.50	1.16	1.31	1.32	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	20.68	8.96	17.33	16.64	23.06
NET PROFIT BEFORE TAXES ON EQUITY	26.37	18.31	22.63	23.25	28.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.47	4.60	5.74	6.10	5.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.76	3.80	4.99	5.36	4.77
CASH EARNINGS TO SALES	7.41	6.21	8.41	7.77	6.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.02	6.03	16.85	13.74	16.31
NET PROFIT AFTER TAXES ON EQUITY	17.71	12.33	22.00	19.20	20.25
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.02	3.10	5.58	5.04	3.89

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 629 OTHER WHOLESALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	520	239	929	1,688	9,809
FIXED ASSETS TO EQUITY	27.97	44.50	30.11	31.49	29.08
LONG TERM DEBT TO EQUITY	12.68	21.38	14.47	14.89	13.63
INTEREST EXPENSE TO TOTAL EXPENSES	1.45	1.61	1.45	1.48	1.46
COST OF SALES TO SALES	73.29	75.15	71.34	72.55	73.80
SALES TO INVENTORY	3.67	3.88	3.48	3.60	3.84
COLLECTION PERIOD	77.83	72.45	82.70	79.55	75.83
CURRENT ASSETS TO CURRENT LIABILITIES	1.58	1.39	1.49	1.50	1.52
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	18.52	13.91	25.28	21.46	16.20
NET PROFIT BEFORE TAXES ON EQUITY	21.08	17.12	29.30	24.95	18.62
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.90	4.59	9.15	7.72	5.67
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.12	3.94	8.35	6.95	4.87
CASH EARNINGS TO SALES	7.93	5.92	9.87	8.64	6.92
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.06	11.32	19.95	17.12	13.01
NET PROFIT AFTER TAXES ON EQUITY	17.14	13.93	23.13	19.91	14.96
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.61	3.74	7.22	6.16	4.55

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 629 OTHER WHOLESALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	606	273	1,092	1,971	11,749
FIXED ASSETS TO EQUITY............	30.97	21.72	41.57	34.52	30.87
LONG TERM DEBT TO EQUITY............	13.24	43.17	17.53	21.95	15.64
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.81	3.78	1.67	1.99	1.66
COST OF SALES TO SALES.............	77.84	74.52	75.62	76.15	77.16
SALES TO INVENTORY..	4.88	4.91	4.95	4.92	5.40
COLLECTION PERIOD...	54.23	60.68	71.12	64.71	57.62
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.47	1.48	1.37	1.41	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	17.08	8.45	26.46	19.68	17.75
NET PROFIT BEFORE TAXES ON EQUITY...	19.64	12.14	31.85	24.41	20.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.98	4.78	6.79	5.69	4.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.31	3.14	6.04	4.85	3.41
CASH EARNINGS TO SALES.............	4.15	5.58	6.20	5.50	4.09
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	12.72	6.97	18.53	14.24	12.78
NET PROFIT AFTER TAXES ON EQUITY...	14.63	10.01	22.31	17.65	15.05
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.97	3.94	4.76	4.12	2.93

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 631 FOOD STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	262	310	761	1,333	6,215
FIXED ASSETS TO EQUITY	97.94	102.94	98.59	99.45	95.66
LONG TERM DEBT TO EQUITY	51.03	54.62	49.85	51.14	47.62
INTEREST EXPENSE TO TOTAL EXPENSES	.84	.83	.84	.84	.84
COST OF SALES TO SALES	80.58	80.01	78.79	79.46	80.21
SALES TO INVENTORY	10.73	10.48	8.79	9.53	10.49
COLLECTION PERIOD	6.85	6.74	8.13	7.52	6.79
CURRENT ASSETS TO CURRENT LIABILITIES	1.30	1.26	1.28	1.28	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.02	13.45	16.97	14.91	11.48
NET PROFIT BEFORE TAXES ON EQUITY	15.77	21.72	26.57	23.54	17.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.02	2.72	4.14	3.35	2.37
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.96	2.66	4.08	3.29	2.31
CASH EARNINGS TO SALES	2.25	2.84	3.93	3.31	2.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.18	9.14	12.08	10.34	7.39
NET PROFIT AFTER TAXES ON EQUITY	9.72	14.77	18.91	16.32	11.37
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.24	1.85	2.95	2.33	1.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 631 FOOD STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	318	348	910	1,576	7,892
FIXED ASSETS TO EQUITY	97.56	102.82	102.58	101.69	93.13
LONG TERM DEBT TO EQUITY	47.09	52.32	50.81	50.39	44.68
INTEREST EXPENSE TO TOTAL EXPENSES	.85	.83	.91	.88	.83
COST OF SALES TO SALES	81.11	80.18	79.59	80.03	80.82
SALES TO INVENTORY	15.84	12.17	11.86	12.64	15.23
COLLECTION PERIOD	4.42	5.69	5.90	5.53	4.73
CURRENT ASSETS TO CURRENT LIABILITIES	1.27	1.25	1.25	1.25	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	13.71	15.84	20.15	18.20	15.54
NET PROFIT BEFORE TAXES ON EQUITY	21.10	25.29	31.69	28.59	23.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.85	2.73	3.58	3.04	2.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.71	2.64	3.47	2.93	1.97
CASH EARNINGS TO SALES	2.37	2.90	3.62	3.21	2.44
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	10.30	11.10	14.62	13.20	10.75
NET PROFIT AFTER TAXES ON EQUITY	15.86	17.73	22.98	20.73	16.29
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.39	1.92	2.60	2.21	1.45

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 642 DEPARTMENT STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............		3	4		62
FIXED ASSETS TO EQUITY............		15.85	55.45		51.30
LONG TERM DEBT TO EQUITY............		4.64	26.36		28.39
INTEREST EXPENSE TO TOTAL EXPENSES ...		1.53	2.28		2.34
COST OF SALES TO SALES............		60.82	62.21		63.59
SALES TO INVENTORY..		4.16	4.99		3.04
COLLECTION PERIOD...		7.48	8.96		27.08
CURRENT ASSETS TO CURRENT LIABILITIES.......		2.78	1.52		1.34
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..		15.17	-3.55		1.26
NET PROFIT BEFORE TAXES ON EQUITY...		15.85	-4.55		1.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME............		9.49	-.68		.45
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		4.71	-.81		-.44
CASH EARNINGS TO SALES.............		7.87	.00		.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........		10.36	-4.26		-.32
NET PROFIT AFTER TAXES ON EQUITY...		10.82	-5.45		-.42
NET PROFIT AFTER TAXES ON TOTAL INCOME..........		6.48	-.81		-.12

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 642 DEPARTMENT STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	5	4	10	19	120
FIXED ASSETS TO EQUITY............	17.31	18.22	17.62	17.56	58.58
LONG TERM DEBT TO EQUITY............	5.17	5.58	22.08	13.03	44.66
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.51	1.64	2.96	2.16	2.27
COST OF SALES TO SALES............	61.80	62.78	60.77	61.40	64.32
SALES TO INVENTORY..	7.04	5.17	4.71	5.65	4.90
COLLECTION PERIOD...	14.65	13.07	23.99	18.73	20.34
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.46	2.99	1.46	1.84	1.48
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	24.30	16.27	24.50	23.54	6.85
NET PROFIT BEFORE TAXES ON EQUITY...	25.69	17.18	30.16	26.77	10.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.67	7.30	7.86	6.77	2.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.73	4.76	6.51	5.53	1.24
CASH EARNINGS TO SALES............	5.00	6.14	6.58	5.79	2.48
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	18.00	11.23	18.09	17.32	5.04
NET PROFIT AFTER TAXES ON EQUITY...	19.04	11.86	22.27	19.70	7.42
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.20	5.04	5.81	4.98	1.54

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 647   VARIETY STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	13	23	47	83	572
FIXED ASSETS TO EQUITY............	67.25	81.90	48.42	60.03	51.26
LONG TERM DEBT TO EQUITY............	33.04	65.08	27.91	38.27	23.54
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.32	3.05	2.04	2.39	2.09
COST OF SALES TO SALES.............	75.82	73.99	69.14	71.92	75.23
SALES TO INVENTORY..	4.21	2.62	3.23	3.19	4.50
COLLECTION PERIOD...	7.30	8.66	7.94	7.99	5.53
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.40	1.53	2.03	1.72	1.59
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	5.18	7.22	23.65	15.76	9.63
NET PROFIT BEFORE TAXES ON EQUITY...	6.90	12.00	30.38	21.89	11.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	1.42	3.23	9.84	6.20	2.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.35	3.19	9.79	6.14	2.53
CASH EARNINGS TO SALES.............	3.58	4.87	10.03	7.21	4.71
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.15	7.30	20.88	14.59	12.64
NET PROFIT AFTER TAXES ON EQUITY...	9.52	12.13	26.81	20.27	15.71
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.97	3.26	8.69	5.74	3.43

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 647   VARIETY STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	15	25	57	97	650
FIXED ASSETS TO EQUITY............	59.67	73.57	37.56	46.66	44.64
LONG TERM DEBT TO EQUITY............	28.25	45.97	20.65	26.13	22.07
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.11	2.53	1.29	1.62	1.64
COST OF SALES TO SALES.............	75.98	74.22	74.05	74.32	74.84
SALES TO INVENTORY..	4.53	3.14	3.97	3.65	4.89
COLLECTION PERIOD...	7.07	7.97	8.95	8.54	7.86
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.71	1.57	1.90	1.80	1.74
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	10.13	9.89	21.63	17.81	13.12
NET PROFIT BEFORE TAXES ON EQUITY...	13.00	14.52	26.18	22.53	16.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.91	3.60	6.40	5.47	3.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.83	3.53	6.27	5.35	2.93
CASH EARNINGS TO SALES.............	4.42	4.57	5.64	5.30	3.82
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.70	8.97	16.04	13.80	12.21
NET PROFIT AFTER TAXES ON EQUITY...	12.45	13.16	19.41	17.47	15.22
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.79	3.26	4.75	4.24	2.84

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 649 GENERAL MERCHANDISE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	63	62	115	240	1,044
FIXED ASSETS TO EQUITY	43.81	50.76	50.14	48.54	49.94
LONG TERM DEBT TO EQUITY	26.32	35.18	34.88	32.60	34.75
INTEREST EXPENSE TO TOTAL EXPENSES	1.17	1.19	1.29	1.24	1.23
COST OF SALES TO SALES	77.52	77.42	76.47	76.99	77.88
SALES TO INVENTORY	4.20	5.44	3.98	4.37	4.83
COLLECTION PERIOD	24.48	18.46	26.72	23.85	21.35
CURRENT ASSETS TO CURRENT LIABILITIES	1.83	1.59	1.67	1.69	1.66
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.42	12.48	13.46	12.20	9.45
NET PROFIT BEFORE TAXES ON EQUITY	11.93	16.96	18.21	16.23	12.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.45	3.18	5.08	4.15	2.85
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.21	2.94	4.80	3.89	2.60
CASH EARNINGS TO SALES	4.20	3.98	5.66	4.83	3.66
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.63	11.62	12.13	11.11	8.67
NET PROFIT AFTER TAXES ON EQUITY	10.93	15.79	16.41	14.78	11.73
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.16	2.96	4.58	3.78	2.62

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 649 GENERAL MERCHANDISE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	75	70	129	274	1,234
FIXED ASSETS TO EQUITY............	52.30	43.83	49.06	48.00	54.94
LONG TERM DEBT TO EQUITY............	39.48	25.76	33.57	32.22	39.78
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.38	2.73	1.44	1.84	1.59
COST OF SALES TO SALES.............	80.98	78.49	78.55	79.16	79.94
SALES TO INVENTORY..	5.10	4.94	4.62	4.84	5.61
COLLECTION PERIOD...	20.50	19.57	25.24	22.20	21.95
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.68	1.44	1.76	1.63	1.61
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	6.57	6.49	12.40	9.18	8.63
NET PROFIT BEFORE TAXES ON EQUITY...	9.19	8.18	16.60	12.16	12.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	1.85	2.04	4.23	2.91	2.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.52	.96	3.83	2.31	1.86
CASH EARNINGS TO SALES.............	2.63	2.88	4.91	3.67	3.18
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	5.83	6.35	11.30	8.47	8.00
NET PROFIT AFTER TAXES ON EQUITY...	8.15	8.01	15.14	11.23	11.25
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.64	2.00	3.86	2.69	2.14

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 652 AUTO ACCESSORIES & P

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	102	125	348	575	2,264
FIXED ASSETS TO EQUITY	74.14	58.77	57.19	59.79	56.89
LONG TERM DEBT TO EQUITY	54.85	39.61	37.12	40.03	37.09
INTEREST EXPENSE TO TOTAL EXPENSES	1.80	1.68	1.72	1.73	1.74
COST OF SALES TO SALES	70.68	69.84	68.98	69.44	70.35
SALES TO INVENTORY	3.65	3.30	3.56	3.52	3.62
COLLECTION PERIOD	31.40	34.29	31.05	31.78	31.42
CURRENT ASSETS TO CURRENT LIABILITIES	1.40	1.57	1.60	1.56	1.58
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	14.54	19.24	20.29	19.21	15.73
NET PROFIT BEFORE TAXES ON EQUITY	22.64	26.99	27.98	27.05	21.66
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.75	6.03	6.02	5.64	4.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.72	5.99	5.97	5.60	4.48
CASH EARNINGS TO SALES	4.40	6.31	6.62	6.18	5.24
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.26	15.21	16.87	15.68	12.88
NET PROFIT AFTER TAXES ON EQUITY	17.53	21.34	23.27	22.08	17.75
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.90	4.76	5.01	4.60	3.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 652 AUTO ACCESSORIES & P

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	119	149	423	691	2,648
FIXED ASSETS TO EQUITY	76.46	77.01	61.58	66.59	62.03
LONG TERM DEBT TO EQUITY	59.00	84.77	42.89	53.12	46.53
INTEREST EXPENSE TO TOTAL EXPENSES	1.63	2.08	1.78	1.82	1.71
COST OF SALES TO SALES	72.77	71.91	71.35	71.75	72.57
SALES TO INVENTORY	5.00	3.84	3.87	4.05	4.48
COLLECTION PERIOD	19.11	19.71	21.67	20.75	19.05
CURRENT ASSETS TO CURRENT LIABILITIES	1.33	1.55	1.48	1.47	1.43
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.90	17.25	18.81	18.18	16.05
NET PROFIT BEFORE TAXES ON EQUITY	27.08	32.01	27.06	28.01	23.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.72	4.18	4.40	4.02	3.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.55	4.14	4.33	3.94	3.11
CASH EARNINGS TO SALES	3.49	4.90	5.09	4.73	3.94
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	13.11	13.68	15.20	14.55	12.81
NET PROFIT AFTER TAXES ON EQUITY	21.01	25.39	21.86	22.42	18.90
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.11	3.32	3.55	3.22	2.56

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 654 GASOLINE SERV. STAT.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	266	312	879	1,457	5,456
FIXED ASSETS TO EQUITY............	156.87	136.58	117.13	125.97	125.72
LONG TERM DEBT TO EQUITY............	93.15	73.80	59.21	66.40	65.68
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.21	1.16	1.23	1.21	1.17
COST OF SALES TO SALES............	81.78	80.39	79.67	80.22	80.99
SALES TO INVENTORY..	12.77	12.93	12.23	12.47	15.76
COLLECTION PERIOD...	13.12	13.22	14.22	13.80	11.01
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.09	1.15	1.24	1.19	1.19
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	7.11	14.29	15.16	13.74	13.11
NET PROFIT BEFORE TAXES ON EQUITY...	13.76	25.00	24.23	22.95	21.81
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	1.37	2.90	3.78	3.14	2.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.21	2.72	3.60	2.97	2.12
CASH EARNINGS TO SALES............	2.62	4.22	4.75	4.24	3.53
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	6.52	13.16	12.89	11.94	11.92
NET PROFIT AFTER TAXES ON EQUITY...	12.61	23.04	20.59	19.95	19.84
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.25	2.68	3.21	2.73	2.09

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 654 GASOLINE SERV. STAT.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	300	357	1,004	1,661	6,255
FIXED ASSETS TO EQUITY	136.87	130.84	112.54	119.22	123.44
LONG TERM DEBT TO EQUITY	80.64	69.19	54.48	60.76	63.16
INTEREST EXPENSE TO TOTAL EXPENSES	1.18	1.26	1.28	1.25	1.23
COST OF SALES TO SALES	82.96	81.06	79.67	80.61	81.75
SALES TO INVENTORY	18.30	16.92	15.89	16.53	20.55
COLLECTION PERIOD	9.15	10.30	11.33	10.69	8.71
CURRENT ASSETS TO CURRENT LIABILITIES	1.15	1.17	1.24	1.21	1.18
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	11.02	17.94	20.93	18.82	15.62
NET PROFIT BEFORE TAXES ON EQUITY	19.94	30.55	32.49	30.39	25.61
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.67	3.09	4.37	3.58	2.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.32	2.87	4.16	3.34	2.03
CASH EARNINGS TO SALES	2.74	4.30	5.14	4.49	3.45
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.36	16.20	17.22	15.80	14.19
NET PROFIT AFTER TAXES ON EQUITY	16.94	27.59	26.73	25.52	23.26
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.42	2.79	3.60	3.00	2.04

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 656 MOTOR VEHICLE DEALER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	135	153	281	569	2,658
FIXED ASSETS TO EQUITY	42.30	38.01	45.21	42.59	45.90
LONG TERM DEBT TO EQUITY	17.24	14.00	19.38	17.43	20.29
INTEREST EXPENSE TO TOTAL EXPENSES	2.12	1.98	2.02	2.03	2.06
COST OF SALES TO SALES	85.66	83.40	80.46	82.60	84.30
SALES TO INVENTORY	2.75	2.55	1.73	2.12	2.58
COLLECTION PERIOD	22.28	22.96	34.76	28.23	23.46
CURRENT ASSETS TO CURRENT LIABILITIES	1.61	1.76	1.51	1.59	1.51
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.19	10.80	15.22	11.54	8.05
NET PROFIT BEFORE TAXES ON EQUITY	3.76	12.37	10.30	13.63	9.74
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.16	4.22	7.34	4.91	2.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.93	3.99	7.14	4.70	2.53
CASH EARNINGS TO SALES	1.80	4.32	7.06	4.97	3.08
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	2.94	8.90	12.46	9.53	6.61
NET PROFIT AFTER TAXES ON EQUITY	3.47	10.19	14.98	11.26	7.99
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.07	3.47	6.01	4.06	2.27

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 656 MOTOR VEHICLE DEALER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	278	331	596	1,205	5,681
FIXED ASSETS TO EQUITY	76.12	59.55	73.93	70.23	76.15
LONG TERM DEBT TO EQUITY	41.07	27.67	40.58	36.97	41.81
INTEREST EXPENSE TO TOTAL EXPENSES	1.87	1.92	1.97	1.93	1.96
COST OF SALES TO SALES	87.29	86.67	86.41	86.67	87.18
SALES TO INVENTORY	4.72	4.63	4.49	4.57	4.97
COLLECTION PERIOD	12.97	13.00	13.64	13.33	12.49
CURRENT ASSETS TO CURRENT LIABILITIES	1.21	1.30	1.23	1.24	1.22
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.95	16.05	16.67	15.18	9.88
NET PROFIT BEFORE TAXES ON EQUITY	14.37	21.25	24.07	21.39	14.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.15	2.18	2.12	1.93	1.12
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.98	1.98	1.89	1.72	.91
CASH EARNINGS TO SALES	1.93	2.80	2.89	2.66	1.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.91	13.14	13.83	12.48	8.28
NET PROFIT AFTER TAXES ON EQUITY	11.43	17.40	19.97	17.59	12.04
NET PROFIT AFTER TAXES ON TOTAL INCOME	.92	1.78	1.76	1.58	.94

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 658 MOTOR VEHICLE REP SH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	204	275	822	1,301	5,440
FIXED ASSETS TO EQUITY	67.66	64.07	66.95	66.45	70.85
LONG TERM DEBT TO EQUITY	29.30	26.52	28.62	28.28	30.97
INTEREST EXPENSE TO TOTAL EXPENSES	1.60	1.48	1.51	1.52	1.52
COST OF SALES TO SALES	64.22	62.97	63.81	63.71	65.42
SALES TO INVENTORY	9.79	8.62	8.91	8.98	9.81
COLLECTION PERIOD	30.52	32.24	30.62	30.93	28.65
CURRENT ASSETS TO CURRENT LIABILITIES	1.49	1.48	1.43	1.45	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.78	23.60	25.69	23.65	15.96
NET PROFIT BEFORE TAXES ON EQUITY	20.46	29.91	33.11	30.40	20.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.74	7.23	7.27	6.87	4.18
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.51	7.02	7.00	6.62	3.96
CASH EARNINGS TO SALES	7.54	9.72	9.94	9.52	6.86
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	13.38	19.43	21.26	19.60	13.60
NET PROFIT AFTER TAXES ON EQUITY	17.34	24.63	27.40	25.20	17.85
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.02	5.96	6.02	5.69	3.56

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 658   MOTOR VEHICLE REP SH

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	215	290	851	1,356	5,678
FIXED ASSETS TO EQUITY............	68.94	69.21	75.84	73.40	72.21
LONG TERM DEBT TO EQUITY............	30.59	30.73	32.31	31.72	31.62
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.66	1.73	1.81	1.77	1.68
COST OF SALES TO SALES.............	64.97	65.03	65.05	65.03	66.34
SALES TO INVENTORY..	9.98	9.08	7.95	8.43	9.46
COLLECTION PERIOD...	27.57	28.58	29.26	28.86	27.02
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.45	1.41	1.36	1.38	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	17.63	22.85	24.94	23.41	16.81
NET PROFIT BEFORE TAXES ON EQUITY...	23.09	29.97	33.36	31.08	22.24
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.76	6.13	6.90	6.41	4.27
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.46	5.82	6.61	6.12	3.98
CASH EARNINGS TO SALES.............	7.35	8.50	9.08	8.69	6.68
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.66	18.85	20.07	19.00	13.91
NET PROFIT AFTER TAXES ON EQUITY...	19.20	24.72	26.84	25.23	18.40
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.96	5.06	5.55	5.21	3.53

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 663 SHOE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	28	34	96	158	989
FIXED ASSETS TO EQUITY	44.80	31.77	52.39	43.71	45.25
LONG TERM DEBT TO EQUITY	23.88	16.58	25.43	22.02	21.27
INTEREST EXPENSE TO TOTAL EXPENSES	2.96	2.68	3.05	2.94	2.87
COST OF SALES TO SALES	59.53	57.96	59.41	59.07	59.79
SALES TO INVENTORY	3.14	3.90	3.64	3.60	3.38
COLLECTION PERIOD	7.72	4.49	4.74	5.19	5.78
CURRENT ASSETS TO CURRENT LIABILITIES	1.73	1.71	1.62	1.66	1.73
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	17.97	24.63	24.08	23.13	18.38
NET PROFIT BEFORE TAXES ON EQUITY	22.45	28.89	30.58	28.49	22.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.97	10.07	6.15	7.11	5.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.13	9.08	5.46	6.32	4.80
CASH EARNINGS TO SALES	6.82	9.43	7.08	7.63	6.44
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	15.39	18.75	20.57	18.99	15.56
NET PROFIT AFTER TAXES ON EQUITY	19.23	21.99	26.12	23.40	19.07
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.11	7.67	5.25	5.84	4.70

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 663 SHOE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	30	35	103	168	1,074
FIXED ASSETS TO EQUITY	44.26	29.50	50.74	42.69	45.87
LONG TERM DEBT TO EQUITY	18.00	12.70	29.66	22.04	15.99
INTEREST EXPENSE TO TOTAL EXPENSES	2.61	2.48	2.71	2.64	2.21
COST OF SALES TO SALES	60.97	53.71	59.38	58.28	59.24
SALES TO INVENTORY	3.43	3.64	3.29	3.39	3.75
COLLECTION PERIOD	8.63	3.73	4.65	5.01	5.99
CURRENT ASSETS TO CURRENT LIABILITIES	1.80	1.73	1.47	1.57	1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.35	33.52	25.90	26.28	19.35
NET PROFIT BEFORE TAXES ON EQUITY	18.22	37.78	34.00	32.31	22.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.38	11.97	6.36	7.55	4.70
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.35	11.31	5.85	6.93	4.12
CASH EARNINGS TO SALES	5.91	9.95	6.70	7.34	5.50
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.22	22.05	20.46	19.47	15.89
NET PROFIT AFTER TAXES ON EQUITY	14.50	24.85	26.87	23.94	18.79
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.28	7.88	5.02	5.59	3.86

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 665 MENS CLOTHING STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	55	77	226	358	1,655
FIXED ASSETS TO EQUITY	29.43	21.55	27.82	26.71	25.76
LONG TERM DEBT TO EQUITY	13.32	10.87	15.14	13.88	12.58
INTEREST EXPENSE TO TOTAL EXPENSES	1.78	2.26	1.93	1.97	1.96
COST OF SALES TO SALES	61.12	59.79	59.73	59.98	61.16
SALES TO INVENTORY	3.02	3.00	2.84	2.90	3.24
COLLECTION PERIOD	18.36	16.96	19.23	18.63	16.85
CURRENT ASSETS TO CURRENT LIABILITIES	1.81	1.93	1.69	1.76	1.81
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	13.35	17.31	20.31	18.46	14.40
NET PROFIT BEFORE TAXES ON EQUITY	15.21	19.34	23.51	21.15	16.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.11	6.92	7.43	6.94	4.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.51	5.79	6.95	6.30	4.31
CASH EARNINGS TO SALES	4.83	7.98	6.93	6.78	4.95
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.94	16.24	15.10	14.28	10.54
NET PROFIT AFTER TAXES ON EQUITY	10.18	18.15	17.48	16.36	11.93
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.42	6.49	5.53	5.37	3.56

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 665 MENS CLOTHING STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	57	81	242	380	1,774
FIXED ASSETS TO EQUITY	22.70	23.83	35.00	30.64	29.84
LONG TERM DEBT TO EQUITY	9.81	13.11	18.08	15.63	13.52
INTEREST EXPENSE TO TOTAL EXPENSES	1.44	2.08	1.86	1.84	1.74
COST OF SALES TO SALES	60.02	60.99	59.10	59.57	60.32
SALES TO INVENTORY	3.24	3.23	3.35	3.31	3.70
COLLECTION PERIOD	15.42	16.85	18.88	18.00	15.29
CURRENT ASSETS TO CURRENT LIABILITIES	1.84	1.79	1.61	1.68	1.70
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	19.35	15.89	21.94	20.37	15.38
NET PROFIT BEFORE TAXES ON EQUITY	21.32	18.09	26.04	23.67	17.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.93	5.74	7.42	7.19	4.67
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.48	4.72	6.84	6.55	4.09
CASH EARNINGS TO SALES	6.22	6.66	6.98	6.81	4.63
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.99	14.58	16.51	15.37	10.90
NET PROFIT AFTER TAXES ON EQUITY	13.22	16.60	19.60	17.87	12.51
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.92	5.27	5.58	5.43	3.31

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 667 WOMENS CLOTHING STOR

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	82	84	233	399	2,488
FIXED ASSETS TO EQUITY	31.49	28.00	37.90	33.95	33.55
LONG TERM DEBT TO EQUITY	11.01	9.51	16.68	13.62	12.62
INTEREST EXPENSE TO TOTAL EXPENSES	1.71	1.97	1.70	1.75	1.72
COST OF SALES TO SALES	59.32	57.63	60.48	59.67	60.99
SALES TO INVENTORY	2.89	2.43	2.54	2.59	3.05
COLLECTION PERIOD	12.45	17.41	13.73	14.19	11.82
CURRENT ASSETS TO CURRENT LIABILITIES	1.87	2.27	1.60	1.77	1.71
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	21.17	20.33	16.45	18.38	15.04
NET PROFIT BEFORE TAXES ON EQUITY	23.54	22.33	19.24	20.93	16.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.20	9.93	5.79	6.93	4.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.04	9.78	5.53	6.71	4.42
CASH EARNINGS TO SALES	6.86	9.10	5.45	6.49	4.66
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	16.37	15.79	11.81	13.74	11.06
NET PROFIT AFTER TAXES ON EQUITY	18.20	17.35	13.82	15.65	12.49
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.57	7.72	4.16	5.18	3.37

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 667 WOMENS CLOTHING STOR

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	87	89	245	421	2,688
FIXED ASSETS TO EQUITY............	51.24	27.78	39.94	39.16	33.89
LONG TERM DEBT TO EQUITY............	16.86	9.09	15.65	14.22	10.94
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.69	2.14	1.67	1.75	1.58
COST OF SALES TO SALES.............	59.54	58.96	59.50	59.42	59.63
SALES TO INVENTORY..	3.68	2.56	3.15	3.12	4.09
COLLECTION PERIOD...	12.57	19.20	13.67	14.43	12.58
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.51	2.12	1.57	1.65	1.74
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	17.47	19.86	16.77	17.68	16.71
NET PROFIT BEFORE TAXES ON EQUITY...	20.48	21.75	19.55	20.31	18.72
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.57	8.88	4.97	5.81	4.88
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.27	8.47	4.61	5.45	4.18
CASH EARNINGS TO SALES.............	5.56	8.12	4.91	5.63	4.75
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.50	14.98	12.03	13.07	11.68
NET PROFIT AFTER TAXES ON EQUITY...	15.83	16.41	14.03	15.02	13.09
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.31	6.70	3.57	4.29	3.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 669 DRY GOODS STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	102	103	265	470	2,491
FIXED ASSETS TO EQUITY............	28.47	30.00	35.55	32.41	32.24
LONG TERM DEBT TO EQUITY............	14.86	14.60	21.21	17.94	16.75
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.63	1.71	1.59	1.63	1.64
COST OF SALES TO SALES............	64.55	64.39	63.84	64.11	64.43
SALES TO INVENTORY..	2.56	2.59	2.97	2.79	3.13
COLLECTION PERIOD...	16.19	17.64	13.92	15.30	13.04
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.77	1.85	1.58	1.68	1.72
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	10.08	11.38	17.12	14.03	11.06
NET PROFIT BEFORE TAXES ON EQUITY...	11.67	13.14	20.94	16.69	13.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.23	4.51	5.47	5.01	3.52
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.84	4.11	5.02	4.40	3.05
CASH EARNINGS TO SALES.............	4.58	4.86	5.55	5.20	4.02
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.72	8.98	13.45	11.00	8.51
NET PROFIT AFTER TAXES ON EQUITY...	8.94	10.37	16.46	13.08	10.01
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.24	3.56	4.30	3.92	2.70

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 669   DRY GOODS STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	110	106	285	501	2,695
FIXED ASSETS TO EQUITY............	41.84	30.04	45.30	41.33	36.35
LONG TERM DEBT TO EQUITY............	24.54	15.15	26.61	23.73	18.25
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.14	1.71	2.14	2.06	1.68
COST OF SALES TO SALES.............	65.08	65.02	63.97	64.41	64.55
SALES TO INVENTORY..	3.19	2.88	3.15	3.10	3.68
COLLECTION PERIOD...	17.82	16.28	13.11	14.73	12.14
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.62	1.85	1.56	1.63	1.62
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	9.77	12.22	17.57	14.86	12.87
NET PROFIT BEFORE TAXES ON EQUITY...	12.31	14.17	22.45	18.57	15.38
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.29	4.41	6.04	5.13	3.47
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.33	3.96	5.44	4.49	2.96
CASH EARNINGS TO SALES.............	3.71	4.86	6.06	5.32	3.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.59	9.93	13.81	11.73	9.72
NET PROFIT AFTER TAXES ON EQUITY...	9.56	11.51	17.65	14.65	11.62
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.55	3.58	4.75	4.05	2.62

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 673 HARDWARE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	75	149	363	587	2,498
FIXED ASSETS TO EQUITY	39.81	40.04	37.92	38.61	41.32
LONG TERM DEBT TO EQUITY	22.56	23.41	21.99	22.37	25.02
INTEREST EXPENSE TO TOTAL EXPENSES	2.15	1.89	1.89	1.93	1.95
COST OF SALES TO SALES	70.77	70.16	69.79	70.01	70.56
SALES TO INVENTORY	3.10	3.33	3.03	3.11	3.47
COLLECTION PERIOD	23.58	24.49	29.35	27.39	24.88
CURRENT ASSETS TO CURRENT LIABILITIES	1.47	1.56	1.59	1.57	1.53
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	11.00	14.12	13.53	13.36	12.23
NET PROFIT BEFORE TAXES ON EQUITY	13.52	17.46	16.63	16.45	15.35
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.23	4.16	4.78	4.42	3.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.89	3.93	4.37	4.06	3.21
CASH EARNINGS TO SALES	3.76	4.45	5.98	5.31	4.10
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.72	11.11	13.57	12.46	10.13
NET PROFIT AFTER TAXES ON EQUITY	10.71	13.74	16.68	15.34	12.71
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.56	3.27	4.80	4.12	2.91

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 673 HARDWARE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	81	155	387	623	2,694
FIXED ASSETS TO EQUITY............	35.12	38.66	47.35	44.13	43.20
LONG TERM DEBT TO EQUITY............	21.47	22.10	30.68	27.84	26.33
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.07	1.98	2.34	2.23	2.25
COST OF SALES TO SALES.............	72.29	69.83	70.27	70.47	70.78
SALES TO INVENTORY..	3.95	3.37	3.33	3.41	3.93
COLLECTION PERIOD...	24.75	26.33	31.62	29.56	25.57
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.53	1.61	1.54	1.55	1.57
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	11.25	14.89	10.94	11.74	11.55
NET PROFIT BEFORE TAXES ON EQUITY...	13.71	18.24	14.44	15.12	14.67
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.86	4.60	3.75	3.79	3.19
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.48	4.31	3.27	3.37	2.80
CASH EARNINGS TO SALES.............	3.37	4.88	4.98	4.73	3.92
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.16	12.05	11.21	11.14	10.09
NET PROFIT AFTER TAXES ON EQUITY...	11.16	14.75	14.79	14.35	12.81
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.33	3.72	3.84	3.60	2.7[illegible]

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 676 FURNITURE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	265	269	774	1,308	6,580
FIXED ASSETS TO EQUITY............	41.54	41.20	41.92	41.69	39.55
LONG TERM DEBT TO EQUITY............	22.80	22.65	24.57	23.83	21.74
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.46	1.48	1.46	1.46	1.48
COST OF SALES TO SALES............	70.22	70.10	69.02	69.46	70.25
SALES TO INVENTORY..	3.38	3.52	3.86	3.69	3.72
COLLECTION PERIOD...	31.19	31.01	28.00	29.20	29.43
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.43	1.44	1.48	1.46	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	11.38	13.31	19.78	16.84	11.77
NET PROFIT BEFORE TAXES ON EQUITY...	14.08	16.51	24.81	21.03	14.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	2.71	3.16	4.49	3.90	2.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.58	2.94	4.24	3.67	2.56
CASH EARNINGS TO SALES............	3.20	3.57	4.75	4.23	3.29
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.12	10.68	16.18	13.70	9.60
NET PROFIT AFTER TAXES ON EQUITY...	11.28	13.25	20.30	17.11	11.76
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.17	2.54	3.67	3.17	2.24

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 676 FURNITURE STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	292	291	885	1,468	7,398
FIXED ASSETS TO EQUITY	47.66	39.30	46.96	45.53	42.02
LONG TERM DEBT TO EQUITY	24.31	20.43	27.92	25.76	21.94
INTEREST EXPENSE TO TOTAL EXPENSES	1.47	1.65	1.58	1.57	1.57
COST OF SALES TO SALES	71.16	70.48	69.66	70.08	70.21
SALES TO INVENTORY	3.95	4.02	4.43	4.26	4.23
COLLECTION PERIOD	27.87	28.28	27.01	27.38	28.06
CURRENT ASSETS TO CURRENT LIABILITIES	1.35	1.45	1.40	1.40	1.45
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.79	12.72	19.43	16.62	13.30
NET PROFIT BEFORE TAXES ON EQUITY	13.58	15.48	25.12	21.13	16.40
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.07	2.87	3.78	3.32	2.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.78	2.41	3.45	2.97	2.39
CASH EARNINGS TO SALES	2.67	3.57	4.13	3.77	3.32
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	9.12	11.29	15.85	13.79	11.05
NET PROFIT AFTER TAXES ON EQUITY	11.47	13.74	20.49	17.54	13.62
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.75	2.55	3.09	2.75	2.31

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 678 ELECTRICAL APPLIANCE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	18	26	87	131	518
FIXED ASSETS TO EQUITY	64.19	67.00	49.98	54.16	57.69
LONG TERM DEBT TO EQUITY	34.93	42.92	31.81	33.90	30.39
INTEREST EXPENSE TO TOTAL EXPENSES	1.66	2.03	2.17	2.07	1.88
COST OF SALES TO SALES	61.48	61.97	61.24	61.41	63.18
SALES TO INVENTORY	6.57	4.78	5.08	5.20	5.09
COLLECTION PERIOD	27.30	28.77	32.80	31.23	29.97
CURRENT ASSETS TO CURRENT LIABILITIES	1.60	1.78	1.81	1.77	1.66
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.82	21.68	18.04	17.91	17.42
NET PROFIT BEFORE TAXES ON EQUITY	14.63	31.02	24.05	24.18	22.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.47	6.49	6.45	5.87	4.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.29	6.40	6.30	5.72	4.60
CASH EARNINGS TO SALES	4.41	8.10	8.90	8.08	6.65
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.27	14.46	13.55	13.05	12.18
NET PROFIT AFTER TAXES ON EQUITY	9.83	20.68	18.06	17.62	15.99
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.66	4.32	4.84	4.28	3.32

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 678 ELECTRICAL APPLIANCE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	18	26	87	131	524
FIXED ASSETS TO EQUITY	64.19	67.00	49.98	54.16	56.52
LONG TERM DEBT TO EQUITY	34.93	42.92	31.81	33.90	31.13
INTEREST EXPENSE TO TOTAL EXPENSES	1.66	2.03	2.17	2.07	1.89
COST OF SALES TO SALES	61.48	61.97	61.24	61.41	62.94
SALES TO INVENTORY	6.57	4.78	5.08	5.20	5.37
COLLECTION PERIOD	27.30	28.77	32.80	31.23	29.10
CURRENT ASSETS TO CURRENT LIABILITIES	1.60	1.78	1.81	1.77	1.63
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	10.82	21.68	18.04	17.91	17.37
NET PROFIT BEFORE TAXES ON EQUITY	14.63	31.02	24.05	24.18	22.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.47	6.49	6.45	5.87	4.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.29	6.40	6.30	5.72	4.26
CASH EARNINGS TO SALES	4.41	8.10	8.90	8.08	6.33
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.27	14.46	13.55	13.05	12.29
NET PROFIT AFTER TAXES ON EQUITY	9.83	20.68	18.06	17.62	16.22
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.66	4.32	4.84	4.28	3.14

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 681 DRUG STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	179	200	439	818	2,615
FIXED ASSETS TO EQUITY	29.46	28.81	28.90	28.99	29.77
LONG TERM DEBT TO EQUITY	10.34	8.88	9.94	9.80	10.35
INTEREST EXPENSE TO TOTAL EXPENSES	.74	.70	.69	.70	.71
COST OF SALES TO SALES	67.28	66.73	66.78	66.87	67.39
SALES TO INVENTORY	3.41	4.00	2.90	3.21	3.70
COLLECTION PERIOD	14.00	11.85	16.51	14.87	12.93
CURRENT ASSETS TO CURRENT LIABILITIES	1.96	1.90	1.82	1.86	1.82
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	22.83	30.55	23.82	24.99	25.60
NET PROFIT BEFORE TAXES ON EQUITY	25.30	33.38	26.35	27.58	28.36
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.33	8.09	8.09	7.94	7.00
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.21	7.95	7.96	7.81	6.88
CASH EARNINGS TO SALES	6.61	7.21	7.17	7.07	6.32
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	17.64	23.65	18.52	19.39	19.77
NET PROFIT AFTER TAXES ON EQUITY	19.55	25.84	20.49	21.40	21.90
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.66	6.26	6.29	6.16	5.41

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 681 DRUG STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	202	215	503	920	3,176
FIXED ASSETS TO EQUITY............	32.40	31.36	31.66	31.74	32.30
LONG TERM DEBT TO EQUITY............	15.60	12.51	12.94	13.38	14.56
INTEREST EXPENSE TO TOTAL EXPENSES ...	.78	.66	.73	.73	.75
COST OF SALES TO SALES.............	68.51	67.61	67.50	67.75	68.28
SALES TO INVENTORY..	4.30	4.89	3.74	4.07	4.92
COLLECTION PERIOD...	10.60	9.52	12.79	11.58	9.99
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.65	1.83	1.73	1.73	1.66
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	20.71	28.16	24.10	24.22	26.13
NET PROFIT BEFORE TAXES ON EQUITY...	24.03	31.80	27.36	27.58	30.06
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.53	5.90	6.24	5.79	4.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.31	5.74	6.09	5.62	4.81
CASH EARNINGS TO SALES.............	4.27	5.52	5.65	5.32	4.55
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	15.78	21.90	18.80	18.80	19.80
NET PROFIT AFTER TAXES ON EQUITY...	18.30	24.73	21.34	21.41	22.78
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.45	4.59	4.87	4.50	3.77

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 691 BOOK & STAT. STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	23	34	90	147	833
FIXED ASSETS TO EQUITY	44.16	43.06	53.78	48.38	42.03
LONG TERM DEBT TO EQUITY	29.14	33.41	51.47	40.90	34.58
INTEREST EXPENSE TO TOTAL EXPENSES	1.64	1.82	1.86	1.81	1.73
COST OF SALES TO SALES	66.29	64.24	63.62	64.29	65.41
SALES TO INVENTORY	4.45	3.34	4.02	3.93	4.18
COLLECTION PERIOD	27.33	31.68	28.36	28.86	30.22
CURRENT ASSETS TO CURRENT LIABILITIES	1.84	1.82	1.48	1.61	1.64
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.11	11.81	15.16	11.81	6.65
NET PROFIT BEFORE TAXES ON EQUITY	5.35	15.92	23.13	16.78	9.05
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.30	4.41	3.84	3.44	1.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.25	4.38	3.79	3.40	1.68
CASH EARNINGS TO SALES	3.76	6.15	5.67	5.38	4.05
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.07	13.61	18.18	14.70	10.65
NET PROFIT AFTER TAXES ON EQUITY	10.50	18.36	27.74	20.89	14.50
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.54	5.08	4.60	4.29	2.94

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 691 BOOK & STAT. STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	24	36	97	157	913
FIXED ASSETS TO EQUITY	42.32	49.84	32.71	37.87	34.23
LONG TERM DEBT TO EQUITY	27.52	39.99	27.27	30.16	26.30
INTEREST EXPENSE TO TOTAL EXPENSES	1.67	1.76	1.20	1.34	1.47
COST OF SALES TO SALES	66.56	63.33	54.94	57.49	62.41
SALES TO INVENTORY	5.10	3.60	4.48	4.37	4.64
COLLECTION PERIOD	23.70	41.41	48.36	44.65	44.39
CURRENT ASSETS TO CURRENT LIABILITIES	1.90	1.64	1.46	1.52	1.62
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.20	12.84	23.39	18.21	11.26
NET PROFIT BEFORE TAXES ON EQUITY	4.12	18.19	30.64	24.23	14.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME	.89	4.28	4.45	4.05	2.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.84	3.89	4.33	3.89	2.30
CASH EARNINGS TO SALES	3.56	5.44	4.26	4.37	3.77
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	8.51	12.76	18.72	15.95	11.35
NET PROFIT AFTER TAXES ON EQUITY	10.93	18.07	24.53	21.22	14.70
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.37	4.25	3.56	3.55	2.82

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 692 FLORISTS SHOPS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	42	33	150	225	1,040
FIXED ASSETS TO EQUITY	125.77	97.81	92.30	99.15	94.38
LONG TERM DEBT TO EQUITY	76.66	49.57	39.96	48.20	42.91
INTEREST EXPENSE TO TOTAL EXPENSES	3.18	2.39	1.99	2.29	2.25
COST OF SALES TO SALES	50.78	50.65	52.02	51.53	52.67
SALES TO INVENTORY	11.53	11.87	12.64	12.27	12.09
COLLECTION PERIOD	18.93	16.70	16.79	17.15	18.64
CURRENT ASSETS TO CURRENT LIABILITIES	.99	1.18	1.25	1.18	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.50	13.34	17.65	14.68	12.01
NET PROFIT BEFORE TAXES ON EQUITY	13.25	20.08	24.59	21.72	17.15
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.30	3.93	4.54	4.01	3.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.36	3.60	4.04	3.47	2.78
CASH EARNINGS TO SALES	4.05	4.94	5.14	4.90	4.17
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	5.76	9.68	13.29	11.00	8.67
NET PROFIT AFTER TAXES ON EQUITY	10.18	14.58	18.51	16.27	12.38
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.77	2.85	3.42	3.01	2.35

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 692 FLORISTS SHOPS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	43	34	151	228	1,057
FIXED ASSETS TO EQUITY	123.04	98.08	89.07	96.97	91.93
LONG TERM DEBT TO EQUITY	69.92	49.76	39.41	46.98	41.64
INTEREST EXPENSE TO TOTAL EXPENSES	3.17	2.44	1.88	2.24	2.14
COST OF SALES TO SALES	50.01	51.15	54.22	52.81	54.06
SALES TO INVENTORY	12.74	12.63	13.25	13.02	12.89
COLLECTION PERIOD	21.54	16.50	34.06	28.16	22.11
CURRENT ASSETS TO CURRENT LIABILITIES	.91	1.18	1.24	1.16	1.27
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	5.87	13.24	14.92	12.71	11.76
NET PROFIT BEFORE TAXES ON EQUITY	9.98	19.95	20.72	18.66	16.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.66	3.73	3.78	3.36	3.02
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	.86	3.36	3.20	2.78	2.50
CASH EARNINGS TO SALES	3.37	4.81	4.38	4.27	3.90
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	3.63	9.57	10.82	9.08	8.34
NET PROFIT AFTER TAXES ON EQUITY	6.17	14.42	15.03	13.34	11.80
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.03	2.70	2.74	2.40	2.14

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 693 FUEL DEALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	11	11	60	82	517
FIXED ASSETS TO EQUITY	61.92	92.37	57.14	59.33	59.83
LONG TERM DEBT TO EQUITY	22.87	43.87	16.77	18.68	21.47
INTEREST EXPENSE TO TOTAL EXPENSES	.52	.69	1.05	.86	.71
COST OF SALES TO SALES	80.12	82.85	67.44	72.80	81.55
SALES TO INVENTORY	14.36	19.91	6.54	8.52	17.11
COLLECTION PERIOD	59.08	47.15	118.33	93.59	50.97
CURRENT ASSETS TO CURRENT LIABILITIES	1.20	1.00	1.55	1.43	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	14.54	21.27	27.27	25.65	17.79
NET PROFIT BEFORE TAXES ON EQUITY	18.13	31.06	32.23	30.82	21.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.82	3.59	19.03	13.24	4.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.02	3.32	18.78	12.88	4.11
CASH EARNINGS TO SALES	4.60	4.59	18.04	12.89	5.51
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	12.08	18.47	22.21	20.98	15.11
NET PROFIT AFTER TAXES ON EQUITY	15.06	26.98	26.25	25.21	18.66
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.17	3.12	15.50	10.83	3.75

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 693 FUEL DEALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	18	13	68	99	670
FIXED ASSETS TO EQUITY	71.95	83.33	78.61	77.11	72.59
LONG TERM DEBT TO EQUITY	5.64	36.27	14.80	13.11	16.22
INTEREST EXPENSE TO TOTAL EXPENSES	.85	.72	1.32	1.11	.81
COST OF SALES TO SALES	72.30	82.85	74.44	74.54	82.35
SALES TO INVENTORY	13.43	23.77	10.82	12.23	22.28
COLLECTION PERIOD	42.34	39.56	75.01	61.05	41.33
CURRENT ASSETS TO CURRENT LIABILITIES	1.47	1.05	1.73	1.58	1.25
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	22.16	26.71	15.41	17.28	17.31
NET PROFIT BEFORE TAXES ON EQUITY	26.88	37.09	20.10	22.19	21.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.65	3.85	9.57	8.41	3.08
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.51	3.52	9.38	7.90	2.58
CASH EARNINGS TO SALES	8.00	4.78	10.08	8.90	3.96
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.63	22.82	11.52	12.55	12.82
NET PROFIT AFTER TAXES ON EQUITY	17.74	31.70	15.03	16.12	15.93
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.05	3.29	7.16	6.11	2.28

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 694 : 695 JEWELLERY STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	66	63	206	335	1,807
FIXED ASSETS TO EQUITY............	32.11	26.49	27.53	27.96	27.54
LONG TERM DEBT TO EQUITY......	16.11	11.35	12.08	12.49	12.50
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.10	2.87	3.07	3.04	3.17
COST OF SALES TO SALES.............	55.01	51.82	50.03	51.15	52.82
SALES TO INVENTORY..	1.62	1.81	1.82	1.78	2.00
COLLECTION PERIOD...	22.53	21.11	20.93	21.21	18.80
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.58	1.85	1.87	1.81	1.80
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	8.08	25.12	27.69	24.33	18.19
NET PROFIT BEFORE TAXES ON EQUITY...	9.46	28.15	31.29	27.58	20.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.73	12.14	13.38	11.67	7.78
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.40	11.89	13.13	11.41	7.44
CASH EARNINGS TO SALES.............	5.72	11.94	13.26	11.85	8.94
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.74	20.26	22.76	20.07	15.68
NET PROFIT AFTER TAXES ON EQUITY...	9.06	22.70	25.71	22.76	17.76
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.57	9.79	10.99	9.63	6.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 694 : 695 JEWELLERY STORES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	74	64	212	350	1,887
FIXED ASSETS TO EQUITY............	32.82	26.18	30.30	30.09	28.94
LONG TERM DEBT TO EQUITY............	17.13	11.07	12.52	13.28	12.10
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.75	2.85	2.64	2.70	3.08
COST OF SALES TO SALES............	54.85	51.46	52.84	53.19	53.52
SALES TO INVENTORY..	2.05	1.78	1.89	1.91	2.11
COLLECTION PERIOD...	17.98	20.86	17.69	18.25	17.27
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.53	1.85	1.67	1.66	1.70
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.53	25.47	28.05	24.25	18.80
NET PROFIT BEFORE TAXES ON EQUITY...	16.06	28.61	32.35	28.01	21.42
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.68	12.33	11.85	9.97	7.10
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.42	12.07	11.52	9.72	6.80
CASH EARNINGS TO SALES............	5.49	11.86	11.56	9.93	7.80
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	10.37	20.20	22.65	19.39	15.16
NET PROFIT AFTER TAXES ON EQUITY...	12.30	22.69	26.12	22.39	17.28
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	3.58	9.78	9.57	7.97	5.72

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 697 TOBACCONISTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3		20		253
FIXED ASSETS TO EQUITY	95.56		39.24		57.56
LONG TERM DEBT TO EQUITY	82.22		19.26		36.68
INTEREST EXPENSE TO TOTAL EXPENSES	1.05		.82		.98
COST OF SALES TO SALES	80.21		77.64		80.29
SALES TO INVENTORY	3.06		7.50		6.54
COLLECTION PERIOD	.00		.09		.28
CURRENT ASSETS TO CURRENT LIABILITIES	1.15		1.39		1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.61		4.50		5.43
NET PROFIT BEFORE TAXES ON EQUITY	6.67		5.38		7.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.03		.97		.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.03		.89		.75
CASH EARNINGS TO SALES	2.08		3.83		1.91
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	3.61		12.20		6.28
NET PROFIT AFTER TAXES ON EQUITY	6.67		14.59		8.59
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.03		2.62		.99

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 697 TOBACCONISTS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	3		20		265
FIXED ASSETS TO EQUITY	95.56		39.24		55.06
LONG TERM DEBT TO EQUITY	82.22		19.26		31.50
INTEREST EXPENSE TO TOTAL EXPENSES	1.05		.82		.88
COST OF SALES TO SALES	80.21		77.64		79.92
SALES TO INVENTORY	3.06		7.50		7.71
COLLECTION PERIOD	.00		.09		.40
CURRENT ASSETS TO CURRENT LIABILITIES	1.15		1.39		1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	3.61		4.50		8.22
NET PROFIT BEFORE TAXES ON EQUITY	6.67		5.38		10.82
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.03		.97		1.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.03		.89		.92
CASH EARNINGS TO SALES	2.08		3.83		1.92
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	3.61		12.20		8.49
NET PROFIT AFTER TAXES ON EQUITY	6.67		14.59		11.18
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.03		2.62		1.07

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 696 & 699 OTHER RETAIL TRADE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	489	525	1,599	2,613	11,790
FIXED ASSETS TO EQUITY	51.46	49.21	49.62	49.82	52.64
LONG TERM DEBT TO EQUITY	26.78	25.75	26.78	26.58	27.57
INTEREST EXPENSE TO TOTAL EXPENSES	2.22	2.27	2.30	2.28	2.26
COST OF SALES TO SALES	69.04	68.57	66.26	67.24	68.60
SALES TO INVENTORY	3.40	3.12	2.90	3.02	3.24
COLLECTION PERIOD	15.25	16.65	17.77	17.07	16.08
CURRENT ASSETS TO CURRENT LIABILITIES	1.43	1.50	1.53	1.51	1.44
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.12	12.21	18.85	16.06	10.93
NET PROFIT BEFORE TAXES ON EQUITY	11.61	15.42	24.00	20.42	14.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME	2.49	3.85	6.61	5.28	3.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.21	3.55	6.29	4.98	2.90
CASH EARNINGS TO SALES	4.29	5.12	7.48	6.41	4.62
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	10.15	11.39	16.64	14.62	10.45
NET PROFIT AFTER TAXES ON EQUITY	12.92	14.38	21.19	18.59	13.38
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.77	3.59	5.83	4.81	3.07

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 696 & 699 OTHER RETAIL TRADE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	542	564	1,781	2,887	12,869
FIXED ASSETS TO EQUITY	57.82	55.75	54.18	54.99	55.81
LONG TERM DEBT TO EQUITY	32.52	32.10	29.35	30.29	30.49
INTEREST EXPENSE TO TOTAL EXPENSES	2.30	2.27	2.49	2.42	2.41
COST OF SALES TO SALES	72.84	71.75	70.64	71.24	71.01
SALES TO INVENTORY	4.10	3.39	3.67	3.69	3.92
COLLECTION PERIOD	17.80	14.37	16.86	16.61	15.96
CURRENT ASSETS TO CURRENT LIABILITIES	1.33	1.38	1.44	1.41	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.05	13.13	18.21	15.64	12.00
NET PROFIT BEFORE TAXES ON EQUITY	9.43	17.44	23.77	20.56	15.83
NET PROFIT BEFORE TAXES ON TOTAL INCOME	1.45	3.30	4.83	3.94	2.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.08	2.97	4.41	3.54	2.47
CASH EARNINGS TO SALES	2.81	4.34	5.79	4.98	4.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.00	11.71	16.16	14.00	10.94
NET PROFIT AFTER TAXES ON EQUITY	9.36	15.55	21.10	18.40	14.42
NET PROFIT AFTER TAXES ON TOTAL INCOME	1.44	2.94	4.29	3.53	2.61

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 714 TRUST COMPANIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT			3	7	24
FIXED ASSETS TO EQUITY			1.44	1.65	1.26
LONG TERM DEBT TO EQUITY			22.35	18.07	18.49
INTEREST EXPENSE TO TOTAL EXPENSES			35.44	32.59	37.87
COST OF SALES TO SALES			(1)	(1)	(1)
SALES TO INVENTORY			(1)	(1)	(1)
COLLECTION PERIOD			162.89	151.63	130.61
CURRENT ASSETS TO CURRENT LIABILITIES			2.22	1.08	2.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED			4.39	3.47	4.00
NET PROFIT BEFORE TAXES ON EQUITY			5.41	4.14	4.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME			35.85	26.24	27.53
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)			-26.27	-70.00	-44.83
CASH EARNINGS TO SALES			(1)	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED			2.96	2.25	3.86
NET PROFIT AFTER TAXES ON EQUITY			3.65	2.68	4.61
NET PROFIT AFTER TAXES ON TOTAL INCOME			24.20	17.00	26.55

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 714 TRUST COMPANIES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	4	4	6	14	65
FIXED ASSETS TO EQUITY	.00	13.33	3.41	4.26	6.39
LONG TERM DEBT TO EQUITY	1280.06	1211.63	767.41	966.23	788.53
INTEREST EXPENSE TO TOTAL EXPENSES	83.90	88.08	79.21	82.08	72.08
COST OF SALES TO SALES	(1)	(1)	(1)	(1)	(1)
SALES TO INVENTORY	(1)	(1)	.00	.00	.00
COLLECTION PERIOD	79.29	275.98	408.88	218.39	298.12
CURRENT ASSETS TO CURRENT LIABILITIES	2.17	2.08	1.21	1.36	1.37
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	1.20	1.12	.20	.70	.95
NET PROFIT BEFORE TAXES ON EQUITY	16.76	14.79	1.71	7.55	8.68
NET PROFIT BEFORE TAXES ON TOTAL INCOME	9.06	10.36	1.40	5.36	6.57
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-724.72	-4602.23	-1438.01	-1231.48	-430.45
CASH EARNINGS TO SALES	(1)	(1)	(1)	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	.84	.74	1.14	.96	.92
NET PROFIT AFTER TAXES ON EQUITY	11.70	9.80	9.92	10.33	8.44
NET PROFIT AFTER TAXES ON TOTAL INCOME	6.33	6.87	8.10	7.33	6.39

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 715 MORTGAGE LOAN COMP.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	181	13	284	478	3,172
FIXED ASSETS TO EQUITY	5.93	1.57	6.15	5.95	6.67
LONG TERM DEBT TO EQUITY	23.08	2.52	29.39	26.43	25.33
INTEREST EXPENSE TO TOTAL EXPENSES	53.92	40.63	50.86	52.04	48.30
COST OF SALES TO SALES	(1)	(1)	(1)	(1)	(1)
SALES TO INVENTORY	.00	.00	.00	.00	.00
COLLECTION PERIOD	769.35	547.50	394.50	506.63	499.48
CURRENT ASSETS TO CURRENT LIABILITIES	1.00	2.07	1.02	1.02	1.11
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-7.84	-2.91	4.58	.12	3.35
NET PROFIT BEFORE TAXES ON EQUITY	-10.03	-3.14	6.09	.15	4.35
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-46.87	-38.01	20.55	.59	18.56
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1331.69	-3064.29	-589.25	-795.74	-570.20
CASH EARNINGS TO SALES	(1)	(1)	(1)	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-4.05	-4.05	4.21	1.17	2.71
NET PROFIT AFTER TAXES ON EQUITY	-5.18	-4.38	5.60	1.53	3.52
NET PROFIT AFTER TAXES ON TOTAL INCOME	-24.21	-52.96	18.91	5.84	15.02

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 715 MORTGAGE LOAN COMP.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	184	13	290	487	3,251
FIXED ASSETS TO EQUITY............	5.38	1.57	6.06	5.74	4.09
LONG TERM DEBT TO EQUITY............	57.47	2.52	242.31	175.31	74.24
INTEREST EXPENSE TO TOTAL EXPENSES ...	60.67	40.63	63.41	62.59	62.46
COST OF SALES TO SALES.............	(1)	(1)	(1)	(1)	(1)
SALES TO INVENTORY..	.00	.00	.00	.00	.00
COLLECTION PERIOD...	818.22	547.50	399.80	467.41	1943.30
CURRENT ASSETS TO CURRENT LIABILITIES.......	.84	2.07	3.19	2.30	1.17
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-4.40	-2.91	1.10	-.01	1.28
NET PROFIT BEFORE TAXES ON EQUITY...	-7.15	-3.14	3.82	-.02	2.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-27.89	-38.01	7.15	-.04	7.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1431.95	-3064.29	-559.78	-676.14	-801.42
CASH EARNINGS TO SALES.............	(1)	(1)	(1)	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-2.13	-4.05	2.55	1.58	1.29
NET PROFIT AFTER TAXES ON EQUITY...	-3.46	-4.38	8.84	4.43	2.29
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-13.51	-52.96	16.56	10.27	7.73

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 723 SALES FINANCE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	6		8		105
FIXED ASSETS TO EQUITY............	.65		6.31		2.10
LONG TERM DEBT TO EQUITY............	3.71		15.65		30.77
INTEREST EXPENSE TO TOTAL EXPENSES ...	66.76		34.40		52.68
COST OF SALES TO SALES.............	(1)		(1)		(1)
SALES TO INVENTORY..	.00		.00		.00
COLLECTION PERIOD...	5680.06		2828.47		6706.70
CURRENT ASSETS TO CURRENT LIABILITIES.......	3.84		2.13		1.91
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	1.75		9.89		3.36
NET PROFIT BEFORE TAXES ON EQUITY...	2.07		12.17		4.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	9.35		25.91		13.55
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-396.21		-47.77		-162.63
CASH EARNINGS TO SALES.............	(1)		(1)		(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	1.20		7.46		1.99
NET PROFIT AFTER TAXES ON EQUITY...	1.42		9.17		2.85
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.41		19.54		8.04

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 723 SALES FINANCE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	10		11		145
FIXED ASSETS TO EQUITY............	.15		.46		1.26
LONG TERM DEBT TO EQUITY............	66.12		5.72		45.48
INTEREST EXPENSE TO TOTAL EXPENSES ...	67.71		79.99		68.40
COST OF SALES TO SALES.............	(1)		(1)		(1)
SALES TO INVENTORY..	.00		.00		.00
COLLECTION PERIOD...	13141.13		6015.33		19168.67
CURRENT ASSETS TO CURRENT LIABILITIES.......	2.00		3.39		1.50
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.82		3.41		2.76
NET PROFIT BEFORE TAXES ON EQUITY...	-1.61		3.62		4.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-5.20		16.71		10.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-393.72		-846.94		-489.34
CASH EARNINGS TO SALES.............	(1)		(1)		(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-1.94		1.86		1.22
NET PROFIT AFTER TAXES ON EQUITY...	-3.79		1.98		2.12
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-12.23		9.13		4.84

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 725 CONSUMER LOANS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	4	-	-	4	14
FIXED ASSETS TO EQUITY............	.40	-	-	.40	.38
LONG TERM DEBT TO EQUITY............	3.27	-	-	3.27	1.33
INTEREST EXPENSE TO TOTAL EXPENSES ...	65.44	-	-	65.44	41.32
COST OF SALES TO SALES.............	(1)	-	-	(1)	(1)
SALES TO INVENTORY..	(1)	-	-	(1)	(1)
COLLECTION PERIOD...	19675.78	-	-	19675.78	20533.59
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.05	-	-	1.05	1.38
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	3.54	-	-	3.54	7.47
NET PROFIT BEFORE TAXES ON EQUITY...	3.91	-	-	3.91	7.79
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	21.23	-	-	21.23	39.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1256.25	-	-	-1256.25	-189.80
CASH EARNINGS TO SALES.............	(1)	-	-	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	3.18	-	-	3.18	4.71
NET PROFIT AFTER TAXES ON EQUITY...	3.51	-	-	3.51	4.92
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	19.06	-	-	19.06	24.93

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 198^-CONTINUED

TOTAL , < 20 M , 725 CONSUMER LOANS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	4	-	-	4	19
FIXED ASSETS TO EQUITY............	.40	-	-	.40	.13
LONG TERM DEBT TO EQUITY............	3.27	-	-	3.27	28.13
INTEREST EXPENSE TO TOTAL EXPENSES ...	65.44	-	-	65.44	56.25
COST OF SALES TO SALES.............	(1)	-	-	(1)	(1)
SALES TO INVENTORY..	(1)	-	-	(1)	(1)
COLLECTION PERIOD...	19675.78	-	-	19675.78	15252.96
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.05	-	-	1.05	3.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	3.54	-	-	3.54	1.16
NET PROFIT BEFORE TAXES ON EQUITY...	3.91	-	-	3.91	1.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	21.23	-	-	21.23	9.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1256.25	-	-	-1256.25	-398.51
CASH EARNINGS TO SALES.............	(1)	-	-	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	3.18	-	-	3.18	.70
NET PROFIT AFTER TAXES ON EQUITY...	3.51	-	-	3.51	1.03
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	19.06	-	-	19.06	5.81

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 721 & 727 & 729 OTHER CREDIT AGENC.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	34	22	146	202	900
FIXED ASSETS TO EQUITY	15.76	4.64	5.05	6.09	8.26
LONG TERM DEBT TO EQUITY	28.17	5.49	20.81	21.20	32.35
INTEREST EXPENSE TO TOTAL EXPENSES	36.29	-7.67	38.37	34.88	38.96
COST OF SALES TO SALES	(1)	(1)	-47.16	-47.16	17.99
SALES TO INVENTORY	.00	.00	.17	.11	.04
COLLECTION PERIOD	7296.68	503.76	8244.00	6770.72	7520.97
CURRENT ASSETS TO CURRENT LIABILITIES	1.89	3.28	1.27	1.36	1.49
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	-8.82	61.21	4.78	4.15	5.00
NET PROFIT BEFORE TAXES ON EQUITY	-14.61	67.05	6.23	5.53	7.56
NET PROFIT BEFORE TAXES ON TOTAL INCOME	-49.01	70.56	48.90	34.13	29.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-302.25	47.42	-5.82	-39.38	-53.83
CASH EARNINGS TO SALES	(1)	(1)	2302.48	2378.01	5439.39
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	-8.75	54.58	3.75	3.15	4.54
NET PROFIT AFTER TAXES ON EQUITY	-14.49	59.79	4.88	4.20	6.86
NET PROFIT AFTER TAXES ON TOTAL INCOME	-48.61	62.92	38.32	25.90	26.39

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 721 & 727 & 729 OTHER CREDIT AGENC.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	34	22	158	214	995
FIXED ASSETS TO EQUITY............	15.76	4.64	7.60	8.09	8.01
LONG TERM DEBT TO EQUITY............	28.17	5.49	122.58	114.70	80.76
INTEREST EXPENSE TO TOTAL EXPENSES ...	36.29	-7.67	75.53	70.95	64.01
COST OF SALES TO SALES.............	(1)	(1)	13.75	13.75	77.01
SALES TO INVENTORY..	.00	.00	.27	.19	.38
COLLECTION PERIOD...	7296.68	503.76	17314.70	14277.15	15408.96
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.89	3.28	1.19	1.23	1.24
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-8.82	61.21	2.81	2.67	2.50
NET PROFIT BEFORE TAXES ON EQUITY...	-14.61	67.05	6.46	5.97	5.21
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-49.01	70.56	17.03	15.62	11.13
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-302.25	47.42	-276.32	-250.90	-165.84
CASH EARNINGS TO SALES.............	(1)	(1)	1850.00	1889.59	2026.01
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	-8.75	54.58	2.07	1.92	6.71
NET PROFIT AFTER TAXES ON EQUITY...	-14.49	59.79	4.75	4.30	13.99
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	-48.61	62.92	12.53	11.26	29.89

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 741 SECURITY DEALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	30	10	133	173	823
FIXED ASSETS TO EQUITY	13.32	14.09	16.33	15.49	21.50
LONG TERM DEBT TO EQUITY	19.20	22.73	22.05	21.32	32.20
INTEREST EXPENSE TO TOTAL EXPENSES	9.27	1.34	6.29	6.58	6.72
COST OF SALES TO SALES	105.88	125.00	107.95	108.26	105.06
SALES TO INVENTORY	.02	(1)	.04	.04	.03
COLLECTION PERIOD	2292.77	2892.23	695.81	1003.02	835.88
CURRENT ASSETS TO CURRENT LIABILITIES	1.33	1.17	1.54	1.44	1.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.54	4.58	21.67	19.91	19.98
NET PROFIT BEFORE TAXES ON EQUITY	20.00	5.68	26.78	24.47	26.89
NET PROFIT BEFORE TAXES ON TOTAL INCOME	20.92	2.34	20.51	19.69	17.17
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	13.00	-2.46	16.51	14.88	11.46
CASH EARNINGS TO SALES	4094.12	575.00	3726.14	3667.89	2200.47
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	11.86	1.65	19.99	17.43	14.22
NET PROFIT AFTER TAXES ON EQUITY	14.34	2.05	24.70	21.42	19.15
NET PROFIT AFTER TAXES ON TOTAL INCOME	15.01	.84	18.92	17.24	12.23

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 741 SECURITY DEALERS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	32	11	143	186	935
FIXED ASSETS TO EQUITY............	11.73	6.26	14.59	13.74	10.20
LONG TERM DEBT TO EQUITY............	15.32	10.10	23.07	21.06	18.72
INTEREST EXPENSE TO TOTAL EXPENSES ...	10.74	1.67	8.28	8.17	8.43
COST OF SALES TO SALES.............	105.88	125.00	120.74	119.62	109.56
SALES TO INVENTORY..	.00	(1)	.04	.01	.02
COLLECTION PERIOD...	1378.12	5061.20	1630.37	1695.67	3517.19
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.20	1.11	1.26	1.24	1.17
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	17.87	2.28	23.13	21.49	29.25
NET PROFIT BEFORE TAXES ON EQUITY...	20.84	2.53	28.76	26.28	36.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	15.46	.73	13.10	12.72	14.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	9.08	-3.55	6.03	5.89	6.99
CASH EARNINGS TO SALES.............	6435.29	575.00	2919.15	3160.29	5058.68
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	14.36	.82	16.98	15.99	17.78
NET PROFIT AFTER TAXES ON EQUITY...	16.74	.91	21.12	19.56	22.03
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	12.42	.26	9.62	9.47	8.94

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 751 MUTUAL FUNDS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT		-	5		41
FIXED ASSETS TO EQUITY		-	.00		.00
LONG TERM DEBT TO EQUITY		-	.00		.00
INTEREST EXPENSE TO TOTAL EXPENSES		-	.36		.24
COST OF SALES TO SALES		-	(1)		(1)
SALES TO INVENTORY		-	(1)		(1)
COLLECTION PERIOD		-	(1)		(1)
CURRENT ASSETS TO CURRENT LIABILITIES		-	2.93		4.31
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED		-	-2.66		-1.44
NET PROFIT BEFORE TAXES ON EQUITY		-	-2.66		-1.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME		-	-73.31		-42.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)		-	-221300.00		-135871.43
CASH EARNINGS TO SALES		-	(1)		(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED		-	6.36		10.64
NET PROFIT AFTER TAXES ON EQUITY		-	6.36		10.64
NET PROFIT AFTER TAXES ON TOTAL INCOME		-	175.30		311.32

SEE FOOTNOTES AT END

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 751 MUTUAL FUNDS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	6	-	5	11	62
FIXED ASSETS TO EQUITY	.00	-	.00	.00	.00
LONG TERM DEBT TO EQUITY	.00	-	.00	.00	.00
INTEREST EXPENSE TO TOTAL EXPENSES	.00	-	.36	.17	.12
COST OF SALES TO SALES	(1)	-	(1)	(1)	(1)
SALES TO INVENTORY	(1)	-	(1)	(1)	(1)
COLLECTION PERIOD	(1)	-	(1)	(1)	(1)
CURRENT ASSETS TO CURRENT LIABILITIES	10.71	-	2.93	6.63	6.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	6.33	-	-2.66	5.20	2.91
NET PROFIT BEFORE TAXES ON EQUITY	6.33	-	-2.66	5.20	2.91
NET PROFIT BEFORE TAXES ON TOTAL INCOME	85.56	-	-73.31	75.10	64.29
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-524000.00	-	-221300.00	-322200.00	-75871.43
CASH EARNINGS TO SALES	(1)	-	(1)	(1)	(1)
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	19.96	-	6.36	18.25	14.66
NET PROFIT AFTER TAXES ON EQUITY	19.96	-	6.36	18.25	14.66
NET PROFIT AFTER TAXES ON TOTAL INCOME	269.73	-	175.30	263.52	323.66

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 752 & 756 OTHER INVESTMENT CO.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	1,528	714	4,180	6,422	29,341
FIXED ASSETS TO EQUITY	4.75	5.71	4.23	4.40	3.91
LONG TERM DEBT TO EQUITY	9.58	11.32	8.99	9.21	8.62
INTEREST EXPENSE TO TOTAL EXPENSES	15.09	13.05	5.32	9.37	15.15
COST OF SALES TO SALES	100.00	(1)	76.23	76.52	84.84
SALES TO INVENTORY	.00	.00	.02	.01	.00
COLLECTION PERIOD	216.04	131.16	186.70	186.03	190.51
CURRENT ASSETS TO CURRENT LIABILITIES	1.10	1.43	1.08	1.10	1.21
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	6.27	10.72	8.24	7.98	5.69
NET PROFIT BEFORE TAXES ON EQUITY	6.96	12.10	9.10	8.83	6.26
NET PROFIT BEFORE TAXES ON TOTAL INCOME	50.15	44.29	73.61	66.20	48.16
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-48.97	-47.43	26.24	4.81	-49.17
CASH EARNINGS TO SALES	2073933.33	(1)	115161.07	148317.00	323172.85
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	7.35	11.02	8.53	8.42	6.77
NET PROFIT AFTER TAXES ON EQUITY	8.17	12.44	9.43	9.33	7.45
NET PROFIT AFTER TAXES ON TOTAL INCOME	58.81*	45.53	76.24	69.90	57.28

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 752 & 756 OTHER INVESTMENT CO.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	1,557	724	4,292	6,573	30,141
FIXED ASSETS TO EQUITY	3.93	5.12	4.63	4.52	3.10
LONG TERM DEBT TO EQUITY	14.24	10.34	18.56	17.56	11.43
INTEREST EXPENSE TO TOTAL EXPENSES	35.99	15.02	45.02	41.10	31.36
COST OF SALES TO SALES	100.00	(1)	76.23	76.52	95.38
SALES TO INVENTORY	.00	.00	.01	.01	.02
COLLECTION PERIOD	120.15	111.20	172.20	157.33	279.58
CURRENT ASSETS TO CURRENT LIABILITIES	.92	1.40	.72	.78	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.64	14.56	6.03	6.03	5.63
NET PROFIT BEFORE TAXES ON EQUITY	5.36	16.28	7.21	7.16	6.33
NET PROFIT BEFORE TAXES ON TOTAL INCOME	37.71	50.02	52.03	49.43	47.30
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-99.14	-53.11	-51.78	-59.92	-96.41
CASH EARNINGS TO SALES	2750133.33	(1)	194031.15	240512.55	92341.06
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	5.26	14.57	6.59	6.59	6.94
NET PROFIT AFTER TAXES ON EQUITY	6.08	16.29	7.88	7.82	7.81
NET PROFIT AFTER TAXES ON TOTAL INCOME	42.76	50.03	56.89	54.00	58.33

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 763 & 765 : 769 OTH. FINANCIAL AGENC

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	32	48	160	240	545
FIXED ASSETS TO EQUITY	75.63	49.56	39.38	42.18	43.80
LONG TERM DEBT TO EQUITY	37.23	2.41	8.90	9.32	30.67
INTEREST EXPENSE TO TOTAL EXPENSES	6.54	2.65	13.72	7.56	6.78
COST OF SALES TO SALES	59.49	36.36	40.51	42.19	56.98
SALES TO INVENTORY	.51	3.67	3.23	2.06	2.50
COLLECTION PERIOD	174.19	665.93	700.70	580.22	480.77
CURRENT ASSETS TO CURRENT LIABILITIES	.57	2.29	1.57	1.50	1.14
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.83	14.15	28.18	25.49	8.97
NET PROFIT BEFORE TAXES ON EQUITY	11.18	14.68	31.73	28.75	12.07
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.14	23.70	82.67	63.17	19.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.25	19.22	79.43	57.71	10.96
CASH EARNINGS TO SALES	977.22	2507.58	2741.37	2529.32	1293.02
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	16.81	20.02	29.16	27.45	12.96
NET PROFIT AFTER TAXES ON EQUITY	23.99	20.77	32.84	30.97	17.44
NET PROFIT AFTER TAXES ON TOTAL INCOME	17.46	33.54	85.54	68.04	27.52

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 763 & 765 : 769 OTH. FINANCIAL AGENC

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	32	48	165	245	567
FIXED ASSETS TO EQUITY	75.63	49.56	51.79	52.25	45.49
LONG TERM DEBT TO EQUITY	37.23	2.41	7.26	7.69	12.04
INTEREST EXPENSE TO TOTAL EXPENSES	6.54	2.65	7.20	6.10	5.05
COST OF SALES TO SALES	59.49	36.36	41.63	42.98	55.66
SALES TO INVENTORY	.51	3.67	3.06	2.05	2.86
COLLECTION PERIOD	174.19	665.93	856.52	702.77	339.90
CURRENT ASSETS TO CURRENT LIABILITIES	.57	2.29	1.50	1.46	1.11
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.83	14.15	26.19	24.69	9.29
NET PROFIT BEFORE TAXES ON EQUITY	11.18	14.68	29.02	27.43	10.93
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.14	23.70	71.98	61.53	26.71
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	1.25	19.22	62.82	51.22	18.69
CASH EARNINGS TO SALES	977.22	2507.58	3684.19	3312.37	2102.11
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	16.81	20.02	24.36	23.79	9.12
NET PROFIT AFTER TAXES ON EQUITY	23.99	20.77	26.98	26.42	10.73
NET PROFIT AFTER TAXES ON TOTAL INCOME	17.46	33.54	66.94	59.27	26.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 771 : 781 INSUR., REAL EST. AG

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	566	403	1,929	2,898	13,517
FIXED ASSETS TO EQUITY	45.35	54.06	58.78	55.52	50.23
LONG TERM DEBT TO EQUITY	25.91	30.09	38.64	35.08	30.96
INTEREST EXPENSE TO TOTAL EXPENSES	3.01	2.95	3.30	3.21	3.10
COST OF SALES TO SALES	68.98	75.24	56.17	61.04	62.87
SALES TO INVENTORY	.42	.48	.38	.40	.47
COLLECTION PERIOD	1295.34	1001.23	1253.53	1227.42	1184.82
CURRENT ASSETS TO CURRENT LIABILITIES	1.11	1.06	1.03	1.05	1.08
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	16.24	16.94	19.45	18.58	16.03
NET PROFIT BEFORE TAXES ON EQUITY	22.33	24.21	29.98	27.77	23.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME	11.09	8.36	10.99	10.66	9.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.50	5.80	8.31	8.02	6.29
CASH EARNINGS TO SALES	2197.78	1760.45	2387.06	2265.43	2306.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.70	15.70	17.13	16.52	14.78
NET PROFIT AFTER TAXES ON EQUITY	20.21	22.43	26.41	24.70	21.29
NET PROFIT AFTER TAXES ON TOTAL INCOME	10.03	7.74	9.68	9.49	8.31

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 771 : 781 INSUR., REAL EST. AG

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	582	412	1,982	2,976	13,886
FIXED ASSETS TO EQUITY	49.62	40.73	64.34	57.87	51.15
LONG TERM DEBT TO EQUITY	30.67	21.75	42.51	37.04	33.29
INTEREST EXPENSE TO TOTAL EXPENSES	3.02	3.06	3.28	3.22	3.25
COST OF SALES TO SALES	69.81	72.75	72.56	72.20	71.80
SALES TO INVENTORY	.39	.41	.49	.46	.60
COLLECTION PERIOD	1596.68	1549.76	1305.49	1380.75	1325.86
CURRENT ASSETS TO CURRENT LIABILITIES	1.07	1.21	1.01	1.04	1.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	15.74	15.45	20.57	19.02	16.91
NET PROFIT BEFORE TAXES ON EQUITY	23.17	20.41	33.51	29.50	25.45
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.68	9.22	9.32	9.21	7.96
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	5.32	6.10	5.78	5.74	4.23
CASH EARNINGS TO SALES	1955.00	1832.13	1599.87	1671.75	1740.84
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.12	13.35	17.15	16.10	14.79
NET PROFIT AFTER TAXES ON EQUITY	20.78	17.64	27.94	24.98	22.27
NET PROFIT AFTER TAXES ON TOTAL INCOME	7.78	7.97	7.77	7.79	6.97

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 791 & 793 REAL EST. OPER. DEV.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	1,745	1,287	6,099	9,131	41,790
FIXED ASSETS TO EQUITY............	154.27	184.31	166.54	166.16	165.37
LONG TERM DEBT TO EQUITY............	95.26	118.61	121.45	116.62	114.51
INTEREST EXPENSE TO TOTAL EXPENSES ...	25.54	25.71	23.65	24.22	24.44
COST OF SALES TO SALES.............	82.87	81.45	74.76	76.20	79.89
SALES TO INVENTORY..	.36	.62	.39	.40	.44
COLLECTION PERIOD...	91.62	69.08	58.54	63.17	59.56
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.23	1.03	1.31	1.27	1.25
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	3.25	2.30	3.54	3.37	1.66
NET PROFIT BEFORE TAXES ON EQUITY...	6.49	5.12	8.04	7.48	3.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME...........	11.90	7.61	14.23	13.07	6.20
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.49	3.47	10.07	8.88	1.78
CASH EARNINGS TO SALES.............	147.17	103.99	74.90	85.22	65.50
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED..........	5.33	3.84	4.33	4.44	2.89
NET PROFIT AFTER TAXES ON EQUITY...	10.64	8.55	9.84	9.85	6.35
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	19.50	12.71	17.41	17.21	10.78

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 791 & 793 REAL EST. OPER. DEV.

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	1,794	1,314	6,448	9,558	43,596
FIXED ASSETS TO EQUITY	193.16	203.80	193.15	193.92	188.17
LONG TERM DEBT TO EQUITY	129.33	138.17	159.34	152.82	141.62
INTEREST EXPENSE TO TOTAL EXPENSES	27.28	26.19	23.59	24.31	26.17
COST OF SALES TO SALES	83.48	86.57	76.59	77.53	80.44
SALES TO INVENTORY	.45	.82	.58	.57	.58
COLLECTION PERIOD	140.86	50.54	45.28	52.72	51.15
CURRENT ASSETS TO CURRENT LIABILITIES	1.02	1.03	1.30	1.25	1.23
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	2.50	1.18	3.71	3.35	2.01
NET PROFIT BEFORE TAXES ON EQUITY	6.01	2.88	9.98	8.81	5.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME	8.48	3.32	11.22	10.27	6.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.96	-1.11	6.62	5.55	1.08
CASH EARNINGS TO SALES	99.86	63.03	40.49	45.58	46.41
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	3.69	2.90	4.44	4.22	2.86
NET PROFIT AFTER TAXES ON EQUITY	8.90	7.07	11.95	11.09	7.15
NET PROFIT AFTER TAXES ON TOTAL INCOME	12.55	8.14	13.44	12.93	9.21

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 801 : 831 COMMUN & PUBLIC SERV

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT................	112	82	1,328	1,522	4,149
FIXED ASSETS TO EQUITY............	75.73	85.18	70.81	71.77	103.37
LONG TERM DEBT TO EQUITY............	33.51	29.86	27.76	28.25	59.56
INTEREST EXPENSE TO TOTAL EXPENSES ...	2.28	1.97	2.62	2.55	3.26
COST OF SALES TO SALES............	64.16	63.90	57.04	58.70	65.27
SALES TO INVENTORY..	7.44	1.63	6.89	5.96	4.34
COLLECTION PERIOD...	34.04	34.45	41.32	40.36	37.20
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.63	1.36	1.26	1.29	1.23
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	25.53	34.45	51.98	49.28	26.31
NET PROFIT BEFORE TAXES ON EQUITY...	35.38	45.36	67.39	64.24	42.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	11.28	15.28	27.69	25.64	13.77
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	10.09	14.38	26.85	24.77	12.83
CASH EARNINGS TO SALES.............	123.08	371.62	676.55	559.67	350.61
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	19.06	29.04	41.39	39.22	21.98
NET PROFIT AFTER TAXES ON EQUITY...	26.42	38.23	53.66	51.12	35.92
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	8.42	12.88	22.05	20.41	11.51

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 801 : 831 COMMUN & PUBLIC SERV

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	124	84	1,344	1,552	4,387
FIXED ASSETS TO EQUITY............	246.77	91.84	86.19	102.28	145.09
LONG TERM DEBT TO EQUITY............	172.26	39.53	44.14	56.52	101.93
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.83	3.47	3.24	3.60	4.43
COST OF SALES TO SALES............	65.33	66.54	57.84	59.89	66.55
SALES TO INVENTORY..	7.33	1.61	6.76	5.93	4.15
COLLECTION PERIOD...	19.23	33.62	40.69	36.54	33.70
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.17	1.41	1.31	1.30	1.10
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	9.23	22.09	40.34	34.00	17.34
NET PROFIT BEFORE TAXES ON EQUITY...	27.04	31.34	59.78	55.13	36.09
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	5.31	12.63	24.17	20.19	9.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	3.94	11.33	23.40	19.29	8.80
CASH EARNINGS TO SALES............	170.24	383.17	703.31	572.12	310.99
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	7.23	18.09	31.45	26.55	13.63
NET PROFIT AFTER TAXES ON EQUITY...	21.19	25.67	46.60	43.05	28.37
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.16	10.34	18.84	15.76	7.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 851   MOTION PICT. & THEAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	18	26	69	113	565
FIXED ASSETS TO EQUITY............	127.59	76.06	124.28	109.86	134.25
LONG TERM DEBT TO EQUITY............	40.12	33.47	41.23	38.72	51.52
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.40	4.02	3.64	3.83	3.81
COST OF SALES TO SALES.............	62.04	69.62	76.78	72.39	80.40
SALES TO INVENTORY..	31.24	26.46	10.39	13.99	12.35
COLLECTION PERIOD...	22.21	17.07	32.12	27.40	29.66
CURRENT ASSETS TO CURRENT LIABILITIES.......	.98	1.86	.94	1.12	.91
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	4.03	5.97	15.06	11.04	10.28
NET PROFIT BEFORE TAXES ON EQUITY...	5.68	8.41	21.63	15.74	15.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	3.37	6.43	11.59	9.40	7.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.61	1.64	10.77	7.69	6.49
CASH EARNINGS TO SALES.............	25.46	154.36	72.64	80.23	59.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	2.51	18.36	9.84	11.59	6.70
NET PROFIT AFTER TAXES ON EQUITY...	3.54	25.86	14.14	16.51	10.36
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.10	19.77	7.58	9.86	4.97

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 851 MOTION PICT. & THEAT

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	19	27	73	119	613
FIXED ASSETS TO EQUITY	143.57	85.33	155.07	136.12	100.66
LONG TERM DEBT TO EQUITY	59.76	34.00	52.38	49.21	39.71
INTEREST EXPENSE TO TOTAL EXPENSES	4.25	4.08	3.58	3.81	4.16
COST OF SALES TO SALES	43.05	64.33	56.00	53.26	63.16
SALES TO INVENTORY	20.75	35.69	12.82	15.87	8.06
COLLECTION PERIOD	6.47	13.42	19.14	15.38	31.77
CURRENT ASSETS TO CURRENT LIABILITIES	.52	1.77	.76	.84	1.11
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.12	7.37	17.86	13.89	12.48
NET PROFIT BEFORE TAXES ON EQUITY	14.99	10.43	28.03	21.46	18.57
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.57	7.45	10.20	8.53	7.97
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.39	3.54	9.60	7.60	5.54
CASH EARNINGS TO SALES	26.92	130.28	63.98	61.48	60.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	5.71	17.52	11.83	11.95	8.09
NET PROFIT AFTER TAXES ON EQUITY	9.39	24.81	18.56	18.46	12.03
NET PROFIT AFTER TAXES ON TOTAL INCOME	2.86	17.71	6.75	7.34	5.17

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 853 BOWLING ALLEYS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	31	34	70	135	538
FIXED ASSETS TO EQUITY	141.12	215.55	193.63	182.72	210.77
LONG TERM DEBT TO EQUITY	71.03	117.55	96.96	93.01	113.50
INTEREST EXPENSE TO TOTAL EXPENSES	6.00	7.46	7.09	6.87	6.44
COST OF SALES TO SALES	60.42	59.83	55.03	56.87	57.54
SALES TO INVENTORY	19.20	22.12	15.28	16.78	14.68
COLLECTION PERIOD	2.53	2.55	2.70	2.64	2.87
CURRENT ASSETS TO CURRENT LIABILITIES	.81	.60	.53	.60	.56
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.57	12.53	10.45	9.41	5.44
NET PROFIT BEFORE TAXES ON EQUITY	7.84	27.64	20.95	18.40	11.86
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.96	11.64	9.15	8.30	4.34
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.96	11.34	8.63	7.70	3.78
CASH EARNINGS TO SALES	56.51	78.61	60.83	62.67	46.98
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.88	11.45	8.92	8.38	5.27
NET PROFIT AFTER TAXES ON EQUITY	8.38	25.27	17.87	16.40	11.48
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.24	10.65	7.81	7.40	4.20

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 853 BOWLING ALLEYS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	31	35	70	136	552
FIXED ASSETS TO EQUITY	141.12	161.56	193.63	173.13	176.45
LONG TERM DEBT TO EQUITY	71.03	59.53	96.96	81.37	92.67
INTEREST EXPENSE TO TOTAL EXPENSES	6.00	6.21	7.09	6.64	6.28
COST OF SALES TO SALES	60.42	51.77	55.03	55.25	58.21
SALES TO INVENTORY	19.20	18.70	15.28	16.63	13.09
COLLECTION PERIOD	2.53	1.48	2.70	2.38	2.86
CURRENT ASSETS TO CURRENT LIABILITIES	.81	.43	.53	.56	.54
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	4.57	16.78	10.45	10.57	8.39
NET PROFIT BEFORE TAXES ON EQUITY	7.84	27.07	20.95	19.42	16.48
NET PROFIT BEFORE TAXES ON TOTAL INCOME	3.96	13.35	9.15	9.03	6.31
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.96	11.83	8.63	8.16	4.05
CASH EARNINGS TO SALES	56.51	70.64	60.83	62.36	57.30
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	4.88	10.45	8.92	8.37	7.98
NET PROFIT AFTER TAXES ON EQUITY	8.36	16.85	17.87	15.38	15.68
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.24	8.31	7.81	7.15	6.00

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 859 OTH RECREATIONAL SER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	121	87	421	629	4,317
FIXED ASSETS TO EQUITY	146.38	225.58	255.46	220.28	179.35
LONG TERM DEBT TO EQUITY	127.28	90.14	131.22	123.53	83.30
INTEREST EXPENSE TO TOTAL EXPENSES	6.37	5.70	4.19	4.84	4.80
COST OF SALES TO SALES	63.74	66.84	66.03	65.62	65.91
SALES TO INVENTORY	6.46	4.34	5.84	5.74	5.75
COLLECTION PERIOD	28.25	39.88	29.54	30.40	30.83
CURRENT ASSETS TO CURRENT LIABILITIES	1.64	.55	.62	.80	.72
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	7.96	1.71	5.56	5.72	3.49
NET PROFIT BEFORE TAXES ON EQUITY	18.96	3.34	13.35	13.31	6.63
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.42	1.51	3.57	4.20	2.73
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.52	.60	2.62	2.82	1.50
CASH EARNINGS TO SALES	41.59	18.99	26.62	29.03	26.19
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.40	.28	3.79	4.06	2.93
NET PROFIT AFTER TAXES ON EQUITY	15.24	.55	9.10	9.44	5.57
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.96	.25	2.43	2.98	2.29

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 859 OTH RECREATIONAL SER

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	125	88	452	665	4,558
FIXED ASSETS TO EQUITY	176.52	219.69	221.67	212.07	179.06
LONG TERM DEBT TO EQUITY	129.62	87.13	102.25	106.43	81.49
INTEREST EXPENSE TO TOTAL EXPENSES	5.71	5.62	3.68	4.13	4.88
COST OF SALES TO SALES	64.87	66.12	65.13	65.16	65.00
SALES TO INVENTORY	7.56	4.81	9.60	8.63	8.10
COLLECTION PERIOD	25.16	36.35	16.91	19.27	29.18
CURRENT ASSETS TO CURRENT LIABILITIES	1.19	.56	.61	.73	.73
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	6.91	3.18	10.27	8.86	4.45
NET PROFIT BEFORE TAXES ON EQUITY	16.82	6.13	22.06	19.37	8.50
NET PROFIT BEFORE TAXES ON TOTAL INCOME	5.03	2.61	4.66	4.60	2.80
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	2.92	1.71	3.79	3.53	1.79
CASH EARNINGS TO SALES	43.41	23.05	35.15	35.67	26.23
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.61	1.63	6.80	6.30	2.80
NET PROFIT AFTER TAXES ON EQUITY	16.09	3.13	14.61	13.77	5.35
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.81	1.33	3.08	3.27	1.76

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 862 ADVERTISING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	49	25	141	215	1,531
FIXED ASSETS TO EQUITY	64.02	90.24	77.31	75.32	70.02
LONG TERM DEBT TO EQUITY	18.24	45.85	33.41	30.78	21.98
INTEREST EXPENSE TO TOTAL EXPENSES	.87	1.26	.91	.95	.92
COST OF SALES TO SALES	68.98	67.52	69.52	69.14	71.73
SALES TO INVENTORY	19.12	27.25	26.10	24.41	21.46
COLLECTION PERIOD	130.43	156.72	91.42	109.17	112.75
CURRENT ASSETS TO CURRENT LIABILITIES	1.16	1.07	1.04	1.07	1.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	27.36	65.27	47.43	45.02	29.02
NET PROFIT BEFORE TAXES ON EQUITY	33.22	96.59	65.35	60.53	37.04
NET PROFIT BEFORE TAXES ON TOTAL INCOME	6.84	12.54	7.23	7.99	5.33
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.73	12.45	7.08	7.86	4.92
CASH EARNINGS TO SALES	21.80	44.59	22.20	25.06	18.35
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	19.30	45.27	32.46	31.07	19.85
NET PROFIT AFTER TAXES ON EQUITY	23.43	66.99	44.73	41.78	25.33
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.83	8.70	4.95	5.51	3.65

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 862 ADVERTISING

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	50	29	149	228	1,708
FIXED ASSETS TO EQUITY	58.22	61.92	53.46	55.46	43.43
LONG TERM DEBT TO EQUITY	16.01	27.95	18.49	19.41	10.44
INTEREST EXPENSE TO TOTAL EXPENSES	.66	1.00	.82	.83	.84
COST OF SALES TO SALES	68.98	71.10	75.70	74.34	76.62
SALES TO INVENTORY	19.12	30.45	23.57	23.74	16.44
COLLECTION PERIOD	121.42	92.44	108.93	107.46	171.50
CURRENT ASSETS TO CURRENT LIABILITIES	1.14	1.15	1.15	1.15	1.11
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	33.75	67.36	41.67	44.23	35.95
NET PROFIT BEFORE TAXES ON EQUITY	40.09	87.60	50.93	54.30	43.49
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.13	9.67	7.72	8.01	6.65
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.96	9.43	7.35	7.69	6.01
CASH EARNINGS TO SALES	28.50	37.48	19.76	23.20	26.62
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	23.86	48.35	29.52	31.42	21.74
NET PROFIT AFTER TAXES ON EQUITY	28.34	62.88	36.08	38.57	26.31
NET PROFIT AFTER TAXES ON TOTAL INCOME	5.04	6.94	5.47	5.69	4.02

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 864 ENGINEER. & SCI SERV

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	124	171	2,105	2,400	6,488
FIXED ASSETS TO EQUITY	48.79	34.51	48.92	47.59	48.43
LONG TERM DEBT TO EQUITY	18.13	9.01	19.81	18.77	19.72
INTEREST EXPENSE TO TOTAL EXPENSES	1.43	1.57	1.57	1.57	1.64
COST OF SALES TO SALES	210.26	218.27	173.57	179.71	191.65
SALES TO INVENTORY	.22	.29	.20	.21	.21
COLLECTION PERIOD	104.22	95.80	133.68	128.69	122.93
CURRENT ASSETS TO CURRENT LIABILITIES	1.25	1.58	1.34	1.35	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	33.77	35.42	34.04	34.15	27.13
NET PROFIT BEFORE TAXES ON EQUITY	41.62	39.63	42.67	42.36	33.84
NET PROFIT BEFORE TAXES ON TOTAL INCOME	11.82	15.69	17.80	17.32	12.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.18	14.84	17.13	16.63	11.92
CASH EARNINGS TO SALES	1476.92	1437.18	1767.68	1721.53	1428.93
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	24.93	26.83	25.50	25.59	20.07
NET PROFIT AFTER TAXES ON EQUITY	30.73	30.02	31.96	31.74	25.03
NET PROFIT AFTER TAXES ON TOTAL INCOME	8.73	11.89	13.33	12.98	9.35

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 864 ENGINEER. & SCI SERV

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	130	179	2,257	2,566	6,973
FIXED ASSETS TO EQUITY............	54.27	36.22	57.71	56.35	56.99
LONG TERM DEBT TO EQUITY............	21.25	10.42	20.33	19.76	24.71
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.85	1.62	1.82	1.81	1.92
COST OF SALES TO SALES.............	126.12	150.60	99.36	100.79	95.05
SALES TO INVENTORY..	.86	.67	1.36	1.32	1.52
COLLECTION PERIOD...	89.94	87.60	100.36	99.28	91.62
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.25	1.55	1.25	1.26	1.29
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	27.53	31.85	28.47	28.63	26.20
NET PROFIT BEFORE TAXES ON EQUITY...	36.42	36.33	36.60	36.58	35.01
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	7.62	12.39	11.47	11.38	9.19
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.94	11.51	10.63	10.55	8.05
CASH EARNINGS TO SALES.............	410.25	585.99	206.59	217.20	187.11
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	20.91	24.11	19.90	20.15	18.39
NET PROFIT AFTER TAXES ON EQUITY...	27.67	27.51	25.58	25.75	24.57
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	5.79	9.38	8.01	8.01	6.45

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 861 & 866 & 869 OTH BUSINESS SERVICE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIPIES	CANADA TOTAL
COUNT...............	935	548	4,397	5,930	25,037
FIXED ASSETS TO EQUITY............	46.62	54.79	45.33	46.14	43.96
LONG TERM DEBT TO EQUITY............	23.32	25.27	22.62	22.90	21.82
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.06	2.66	3.15	3.09	2.76
COST OF SALES TO SALES.............	65.87	67.24	62.41	63.38	68.86
SALES TO INVENTORY..	3.91	6.22	2.92	3.20	4.67
COLLECTION PERIOD...	117.08	101.77	107.60	108.48	96.99
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.01	1.04	1.08	1.07	1.07
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	24.40	30.77	31.46	30.36	24.03
NET PROFIT BEFORE TAXES ON EQUITY...	31.05	40.17	40.79	39.26	30.44
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	18.28	16.68	23.73	22.30	14.99
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	16.60	15.33	22.05	20.65	13.39
CASH EARNINGS TO SALES.............	299.80	289.40	397.83	373.00	257.31
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	18.61	24.12	24.36	23.48	18.82
NET PROFIT AFTER TAXES ON EQUITY...	23.67	31.48	31.58	30.37	23.83
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	13.94	13.07	18.37	17.25	11.74

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 861 & 866 & 869 OTH BUSINESS SERVICE

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	1,004	552	4,505	6,061	25,776
FIXED ASSETS TO EQUITY............	30.84	33.61	38.19	36.47	45.52
LONG TERM DEBT TO EQUITY............	15.81	16.92	20.03	18.99	24.95
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.12	2.83	3.72	3.86	3.63
COST OF SALES TO SALES.............	69.85	69.76	69.19	69.32	72.70
SALES TO INVENTORY..	4.51	6.30	3.29	3.54	4.79
COLLECTION PERIOD...	87.84	84.21	88.02	87.66	82.54
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.05	.89	1.07	1.06	1.05
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	20.82	17.44	26.45	24.63	21.14
NET PROFIT BEFORE TAXES ON EQUITY...	24.72	21.17	33.25	30.57	27.58
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	15.74	14.35	18.27	17.54	11.23
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	11.86	10.94	15.86	14.83	8.82
CASH EARNINGS TO SALES.............	287.33	344.43	310.24	309.16	221.83
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	16.25	14.35	20.70	19.34	16.60
NET PROFIT AFTER TAXES ON EQUITY...	19.30	17.41	26.02	24.00	21.65
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	12.29	11.80	14.30	13.77	8.82

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 874 LAUND. CLEANERS PRES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	74	95	357	526	2,189
FIXED ASSETS TO EQUITY............	133.24	151.98	139.12	140.64	135.83
LONG TERM DEBT TO EQUITY...........	70.35	86.69	80.75	80.48	76.07
INTEREST EXPENSE TO TOTAL EXPENSES ...	3.47	3.77	3.95	3.84	3.77
COST OF SALES TO SALES............	58.78	56.82	53.62	55.08	60.10
SALES TO INVENTORY..	5.55	6.72	4.43	4.99	6.20
COLLECTION PERIOD...	24.35	29.48	26.17	26.53	23.92
CURRENT ASSETS TO CURRENT LIABILITIES.......	.97	.88	1.02	.98	.97
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	9.84	14.77	17.33	15.97	9.77
NET PROFIT BEFORE TAXES ON EQUITY...	16.99	28.09	31.89	29.34	17.51
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	4.71	8.28	10.59	9.30	4.92
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.38	7.61	9.58	8.45	4.33
CASH EARNINGS TO SALES............	81.22	73.77	113.32	99.14	67.60
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.21	14.48	14.30	13.73	9.35
NET PROFIT AFTER TAXES ON EQUITY...	15.90	27.53	26.32	25.22	16.76
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	4.41	8.11	8.74	7.99	4.71

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 874 LAUND. CLEANERS PRES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	76	97	366	539	2,268
FIXED ASSETS TO EQUITY	94.62	143.42	120.48	118.16	120.35
LONG TERM DEBT TO EQUITY	39.73	84.82	68.75	64.87	61.06
INTEREST EXPENSE TO TOTAL EXPENSES	2.49	3.62	3.50	3.32	3.18
COST OF SALES TO SALES	29.94	61.81	56.07	50.18	60.05
SALES TO INVENTORY	22.01	6.51	4.27	6.09	5.41
COLLECTION PERIOD	36.42	33.99	28.41	30.63	26.38
CURRENT ASSETS TO CURRENT LIABILITIES	1.45	.96	1.19	1.19	1.06
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	9.68	16.19	18.04	16.30	12.57
NET PROFIT BEFORE TAXES ON EQUITY	14.11	30.48	31.60	27.84	20.81
NET PROFIT BEFORE TAXES ON TOTAL INCOME	4.90	8.28	10.24	8.92	5.64
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	4.71	7.72	9.38	8.23	4.99
CASH EARNINGS TO SALES	31.89	54.46	113.55	77.76	65.79
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	6.16	15.18	14.34	13.02	10.25
NET PROFIT AFTER TAXES ON EQUITY	8.98	28.57	25.12	22.24	16.98
NET PROFIT AFTER TAXES ON TOTAL INCOME	3.12	7.77	8.14	7.13	4.60

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 875 : 876 HOTELS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	749	1,015	2,482	4,246	19,181
FIXED ASSETS TO EQUITY............	216.98	200.49	206.79	206.82	202.21
LONG TERM DEBT TO EQUITY............	137.22	121.09	131.09	129.83	122.97
INTEREST EXPENSE TO TOTAL EXPENSES ...	4.58	4.40	5.06	4.82	4.31
COST OF SALES TO SALES.............	51.59	49.23	47.92	48.85	50.59
SALES TO INVENTORY..	24.98	23.14	20.70	21.88	25.48
COLLECTION PERIOD...	5.14	5.50	9.67	7.92	5.69
CURRENT ASSETS TO CURRENT LIABILITIES.......	.70	.72	.75	.73	.73
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	-.78	4.90	6.93	5.49	2.41
NET PROFIT BEFORE TAXES ON EQUITY...	-1.87	10.94	16.22	12.77	5.43
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	-.51	3.45	6.37	4.53	1.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-1.07	2.88	5.77	3.94	1.06
CASH EARNINGS TO SALES.............	6.52	10.30	14.28	12.03	8.34
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	2.24	6.88	8.79	7.53	4.89
NET PROFIT AFTER TAXES ON EQUITY...	5.37	15.37	20.56	17.50	11.03
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	1.46	4.85	8.08	6.20	3.22

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 875 : 876 HOTELS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT..............	825	1,075	2,735	4,635	20,640
FIXED ASSETS TO EQUITY............	214.24	216.04	231.98	226.64	221.45
LONG TERM DEBT TO EQUITY............	135.94	133.86	154.69	148.31	141.89
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.38	5.58	6.58	6.15	5.60
COST OF SALES TO SALES............	52.16	48.68	47.65	48.69	50.58
SALES TO INVENTORY..	31.49	27.40	22.87	24.98	28.54
COLLECTION PERIOD...	5.90	6.45	11.70	9.54	7.57
CURRENT ASSETS TO CURRENT LIABILITIES.......	.73	.73	.74	.74	.73
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	.94	5.78	6.85	5.90	2.98
NET PROFIT BEFORE TAXES ON EQUITY...	2.25	13.79	17.69	14.88	7.33
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	.52	3.90	6.10	4.64	1.90
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	-.12	3.26	5.23	3.85	1.23
CASH EARNINGS TO SALES............	7.91	10.96	13.68	12.06	9.14
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	4.18	7.24	7.59	7.09	5.11
NET PROFIT AFTER TAXES ON EQUITY...	9.98	17.25	19.61	17.87	12.58
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	2.31	4.88	6.77	5.57	3.26

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 877 FUNERAL DIRECTORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	35	49	65	149	835
FIXED ASSETS TO EQUITY............	95.63	92.23	92.76	93.16	97.27
LONG TERM DEBT TO EQUITY............	41.03	37.79	41.80	40.37	42.06
INTEREST EXPENSE TO TOTAL EXPENSES ...	5.09	5.64	5.42	5.44	5.38
COST OF SALES TO SALES.............	68.87	65.79	62.87	65.10	67.39
SALES TO INVENTORY..	7.02	9.36	6.93	7.71	6.53
COLLECTION PERIOD...	42.44	31.66	40.97	37.78	44.05
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.35	1.49	1.48	1.45	1.33
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	13.96	22.79	22.97	21.10	14.54
NET PROFIT BEFORE TAXES ON EQUITY...	23.08	36.34	37.00	34.06	24.98
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	10.08	13.22	17.51	14.49	11.75
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	8.86	12.01	16.27	13.26	10.35
CASH EARNINGS TO SALES.............	40.76	48.72	55.81	50.30	44.73
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	10.30	17.99	16.82	15.88	10.97
NET PROFIT AFTER TAXES ON EQUITY...	17.02	28.69	27.10	25.63	18.84
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	7.44	10.43	12.83	10.90	8.86

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 877 FUNERAL DIRECTORS

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	38	49	68	155	869
FIXED ASSETS TO EQUITY............	121.65	92.23	102.00	103.86	93.77
LONG TERM DEBT TO EQUITY............	79.61	37.79	47.62	52.25	39.63
INTEREST EXPENSE TO TOTAL EXPENSES ...	6.34	5.64	5.04	5.55	5.44
COST OF SALES TO SALES............	72.91	65.79	64.82	66.91	67.56
SALES TO INVENTORY..	7.50	9.36	5.84	7.08	6.46
COLLECTION PERIOD...	43.36	31.66	46.09	41.00	42.82
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.31	1.49	1.35	1.37	1.35
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	12.65	22.79	16.42	16.96	16.90
NET PROFIT BEFORE TAXES ON EQUITY...	25.09	36.34	31.57	31.36	28.25
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	9.82	13.22	15.06	13.22	13.59
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.67	12.01	13.25	11.52	10.90
CASH EARNINGS TO SALES............	45.99	48.72	54.12	50.53	53.65
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	9.22	17.99	11.97	12.67	12.66
NET PROFIT AFTER TAXES ON EQUITY...	18.29	28.69	23.01	23.44	21.17
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	7.15	10.43	10.98	9.88	10.18

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 1 M , 871 : 873 & 878 : 991 OTHER SERVICES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT...............	82	71	335	488	1,965
FIXED ASSETS TO EQUITY............	72.14	124.44	129.21	111.47	137.94
LONG TERM DEBT TO EQUITY............	27.15	50.50	45.59	40.47	55.66
INTEREST EXPENSE TO TOTAL EXPENSES ...	1.84	1.65	1.82	1.80	1.81
COST OF SALES TO SALES.............	73.61	93.85	72.95	77.07	77.30
SALES TO INVENTORY..	4.62	5.35	3.82	4.19	5.05
COLLECTION PERIOD...	2.05	1.98	2.03	2.03	2.39
CURRENT ASSETS TO CURRENT LIABILITIES.......	1.55	.87	.75	.92	.76
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED..	19.78	24.64	18.74	19.62	18.93
NET PROFIT BEFORE TAXES ON EQUITY...	25.47	37.74	27.65	27.94	30.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME............	8.71	5.23	5.84	6.32	4.60
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	7.14	5.07	5.61	5.83	4.30
CASH EARNINGS TO SALES.............	121.30	76.21	103.73	101.83	86.76
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED.........	13.67	21.17	14.42	14.90	14.88
NET PROFIT AFTER TAXES ON EQUITY...	17.60	32.44	21.28	21.22	23.60
NET PROFIT AFTER TAXES ON TOTAL INCOME..........	6.02	4.50	4.49	4.80	3.62

SEE FOOTNOTES AT END OF TABLE.

PRAIRIE RATIOS BY SAMPLE BY SALES FOR 1980-CONTINUED

TOTAL , < 20 M , 871 : 873 & 878 : 991 OTHER SERVICES

	MANITOBA	SASKATCHEWAN	ALBERTA	PRAIRIES	CANADA TOTAL
COUNT	85	71	337	493	1,981
FIXED ASSETS TO EQUITY	60.63	124.44	133.97	105.68	124.07
LONG TERM DEBT TO EQUITY	18.73	50.50	50.80	38.74	50.12
INTEREST EXPENSE TO TOTAL EXPENSES	1.08	1.65	1.91	1.64	1.75
COST OF SALES TO SALES	84.49	93.85	72.28	78.29	71.96
SALES TO INVENTORY	2.40	5.35	4.13	3.76	5.67
COLLECTION PERIOD	3.38	1.98	2.45	2.65	5.61
CURRENT ASSETS TO CURRENT LIABILITIES	1.89	.87	.75	1.01	.88
NET PROFIT BEFORE TAXES AND NON-RECURRING ITEMS ON CAPITAL EMPLOYED	22.64	24.64	18.57	20.41	21.32
NET PROFIT BEFORE TAXES ON EQUITY	27.12	37.74	28.35	28.65	32.54
NET PROFIT BEFORE TAXES ON TOTAL INCOME	7.98	5.23	6.00	6.47	5.03
NET PROFIT BEFORE TAXES ON TOTAL INCOME (EXCL INVESTMENT INCOME)	6.91	5.07	5.71	5.97	4.68
CASH EARNINGS TO SALES	149.41	76.21	96.23	102.88	74.20
NET PROFIT AFTER TAXES ON CAPITAL EMPLOYED	14.03	21.17	14.24	14.78	15.64
NET PROFIT AFTER TAXES ON EQUITY	16.81	32.44	21.74	20.75	23.88
NET PROFIT AFTER TAXES ON TOTAL INCOME	4.95	4.50	4.60	4.69	3.69

SEE FOOTNOTES AT END OF TABLE.

Notes

1. Data is available for businesses with under $1 million in sales and under $20 million in sales. In the second line from the top of the page of the tables, the expression " 1 M" or " 20 M" will appear to indicate whether the table refers to businesses with sales less than $1 million or $20 million.

2. Data is available for 181 lines of business. The line of business is indicated at the right end of the second line from the top of the table.

3. Data excludes companies with assets or sales less than or equal to zero. Government corporations have also been excluded.

4. Where there is no data for a particular category of information, dashes (-) appear to indicate no data. Some data has been eliminated for confidentiality reasons, in which case the section has been darkened.

5. All data is expressed in terms of percentages, except for "sales to inventory" and "current assets to current liabilities" - both of which are expressed in "times", and "collection period", which is expressed in "days".

6. Precise definitions used in determining the ratios are included on the definitions page at the beginning of the document.

7. Data has been derived mainly from corporation income tax returns submitted to Revenue Canada. Section 150 of the Income Tax Act requires that each corporation file a return in duplicate for the taxation year with the Minister of National Revenue within six months of the end of the corporation's fiscal period. A copy of the return is sent to Statistics Canada, which has developed this data for the Department of Tourism and Small Business. A corporation's income tax return typically consists of a T2 form, prescribed by the Income Tax Act, and a set of financial statements and supporting schedules. Financial statements usually consist of a Balance Sheet and Income and Retained Earnings Statements prepared after an independent annual audit of the corporation's books. The Balance Sheet, Income Statement and Retained Earnings Statement are the main sources of data.

8. No data derived from personal income tax returns is included. Although the number of unincorporated businesses is large, their relative contribution in most industrial groupings is small; exceptions are agriculture, forestry, fishing, and some trade and service industries.

9. Since income tax returns relate to a corporation's fiscal period, the data covers the fiscal periods of corporations whose financial years ended sometime during 1980. However, in the great majority of industries, the fiscal year end occurred in the last quarter.

10. Industries have been classified by the 1960 SIC manual, with a few variations. The unit being classified is the corporation as a legal entity. Thus, the corporation in its entirety is classified to a single SIC even if, as is the case in many instances, it is engaged in several industrial activities. In the classification process, corporations carrying out activities regulated by special statutes or regulations in the finance sector are classified in terms of the SIC's pertaining to the statutes or regulations. All corporations in the oil and natural gas sector with at least one petroleum refinery are classified to petroleum refineries regardless of the weights of their activities. The remaining corporations in the oil and natural gas sector are classified to the SIC of the activity which contributed most to gross revenue. All vertically integrated corporations in the mining and smelting of non-ferrous metals are classified to the appropriate metal mining SIC. Horizontally integrated and horizontally diversified corporations are classified to the SIC which accounts for the largest portion of gross revenue. Except for the integrated oil and gas and mining and smelting corporations discussed above, manufacturing generally takes precedence over any other activity in the determination of SIC codes for vertically integrated companies.

11. For similar statistics on all national companies, or for a more detailed outline of the methodology and practices used to develop the data, see Statistics Canada, Corporation Financial Statistics, 1980, Catalogue 61-207: Annual.

POOR

QUALITY

ORIGINAL